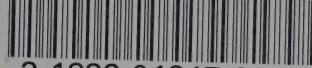


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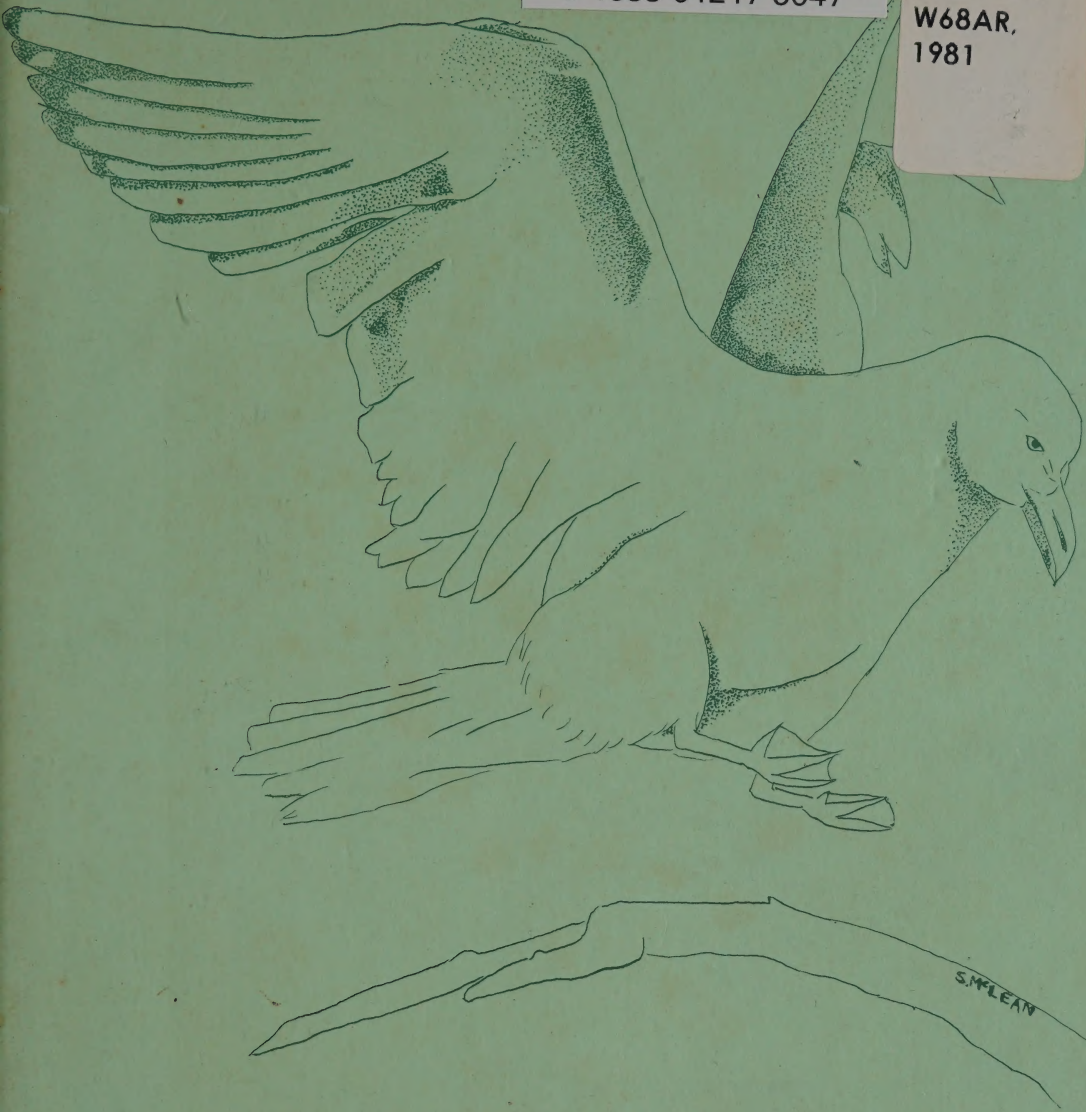
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ALLEN COUNTY PUBLIC LIBRARY



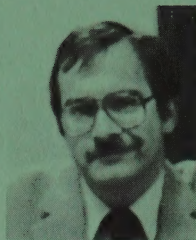
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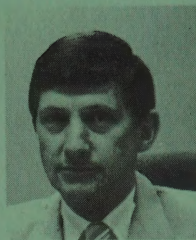


ANNUAL REPORT OF THE TOWN OF WINDHAM

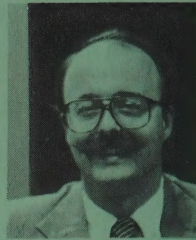
1981



Brian Olson



William Crane



Kenneth M. Cole, III



THE NATURE OF WINDHAM

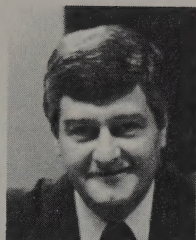
A town is made up of many parts: its people and their government, religious and civic groups, schools, the workplace, home and family. One aspect of our town which this Annual Report reminds us of is our natural environment—the many forms of flora and fauna found within the community—and some which most of us may not have seen! Students from the Windham school system have chosen this theme and have contributed the fine sketches on the covers and scattered throughout this annual report.

TABLE OF CONTENTS

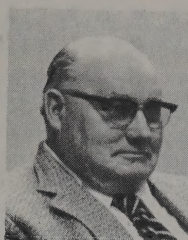
Special Reports.....	pgs. 1-6
Reports from the Committee	pgs. 9-14
Reports from the Departments	pgs. 16-28
Financial Information.....	pgs. 32-54
Warrant	pgs. 30-31



Gary Plummer



Gary J. Payne



Harold Haskell



Ann L. Tripp

TOWN COUNCIL

1981 proved to be a busy year for the Council and one in which municipal services continued to expand to meet the growing needs of the community. Unfortunately, the pace of economic development has slowed during the past year, and longterm efforts to locate an industrial park in the community were set back when the GPBF chose not to purchase land held under option in South Windham. However, efforts of the Economic Development Committee are ongoing, with hopes for success in the near future.

The Town Garage Committee was reactivated and successfully completed two additional bays at the Garage for use by the school as a maintenance facility. This, coupled with the consolidation of school busses at the Town Garage location, will result in significant savings of taxpayer dollars in the future.

One of the most beneficial projects completed was the installation of a municipal and school department computer system which now assists the School Department, Tax Assessor, Voter Registration and Financial Department.

Several other important projects were completed: approval of a cable television contract with availability in the Fall of 1982; passage of a workable sign ordinance which had a significant level of citizen input; purchase of a Mack diesel fire truck for South Windham and a replacement modular rescue unit; and the addition of two police officers in response to a growing and burdensome work load.

Your chairman has monitored the school roof litigation throughout the year and we are hopeful that an equitable settlement will be accomplished before year end. Again this year our Town Manager Kathleen Jenks has provided the administration with continued prudent fiscal management which has resulted in an enviable overall financial position for the Town. Your Town Council this year welcomed its first woman member, Ann Tripp.

Finally, it is my very sincere opinion that your Council has served you, the citizens, to the best of their ability and will continue to keep the concerns of its citizens and taxpayers uppermost in their deliberations.

Respectfully submitted,
William P. Crane
Chairman, Windham Town Council

TOWN MANAGER

The list of accomplishments for the year 1981 is gratifying:

- Granting of Cable TV franchise
- Construction of two additional bays at the public works garage to house school maintenance operations
- Acquisition and installation of an IBM System 34 computer
- A year of housing rehabilitation activities in East Windham
- Development of a proposal for an all-weather track and multi-purpose field for community use
- Acquisition of new fire apparatus and rescue vehicles
- Adoption of an updated sign ordinance
- Town coordination of a gypsy moth spray program to be conducted in spring of 1982
- Addition of two police officers to bring the departmental strength to 9

FINANCIAL MANAGEMENT

The Town's 1981 audit shows the continued strength of the Town's financial operations. The Finance Office has been very careful with the taxpayers dollars, monitoring spending levels closely and investing idle funds to the greatest possible degree. The Town has been able to obtain the most favorable rates when borrowing funds as a result of these efforts. A key commitment of this office has been to conservatively manage the Town's funds and keep a strong financial profile. We will continue to pursue this objective.

FISCAL YEAR CHANGE

The proposed municipal budget shown for the next budget year covers a period of 18 months, from January 1982 through June 1983. From that date forward, the Town's fiscal year will run from July through June, concurrent with the school's budget year. The Town Meeting in May will then adopt a budget for the year beginning two months later, rather than the current practice of adopting a budget which covers five months of expenditures already made. Taxes will be billed with an installment equivalent to a normal 12 month collection due in November and an installment equivalent to 6 months due in May. From that time on, taxes will be due semi-annually.

TAXES

1981 was the first year to show a real increase in the tax rate in several years. This was due to the continued effects of inflation, high interest rates and increasing demands for service coupled with the lack of growth of outside revenues and slowed pace of growth in municipal valuation. The budget proposals presented from 1982 reflect somewhat the same conditions. It is hoped that private sector projects which have been delayed by high interest rates may be back on track later in 1982, in time to show stronger growth in the Town's valuation in 1983.

MUNICIPAL/SCHOOL COOPERATION

The degree of joint provision of services and sharing of facilities and costs between the municipal and school portions of your government continued to expand. In addition to the separate identification of adult education program, the

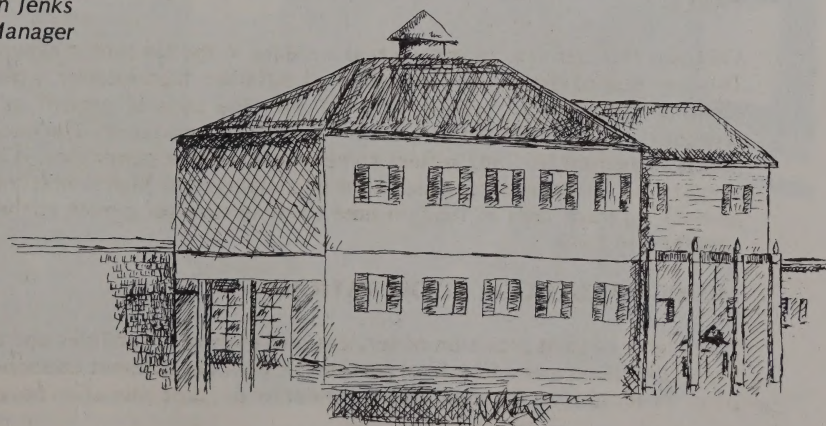
computer system serving town and school is shown as a joint, free-standing program. The success of this venture has been due to key members of the town and school financial staffs who have worked together effectively and harmoniously. The co-location of school bus maintenance facilities with the public works maintenance operations has provided mutual support and opportunities to learn new ways of accomplishing familiar tasks. Once again, the cooperation of the staffs of these operations are to be commended. We look forward to further areas of cooperation, current efforts including planning for a new track and athletic field to be voted on at the June 8th primary.

THE FUTURE

The list of accomplishments realized can be balanced by a look ahead to projects not yet undertaken and issues still unresolved. These areas of possibility and challenge are those which should prove the most exciting and which should generate significant levels of discussion and study in 1982 and years to come. These areas of challenge include several which were evident a year ago: expansion of the Town's industrial tax base, ultimate staffing and mission of the Police Department, residential and commercial growth, reliance on volunteers for provision of firefighting and rescue services. To these issues are added other concerns to be dealt with in this and coming years: effective maintenance of buildings and roads on a scheduled basis, a look at some of successor for the Town's solid waste operations, the degree to which services will be provided to private roads in the future, and the very broad and vital question of what quality of life the Town's residents wish to have and what the appropriate role is for the Town's government in the pursuit of this quality of life.

The effective functioning of local government is dependent upon the active involvement and contributions of a number of key segments: local residents who form the electorate, dedicated elected officials, municipal employees providing service to the public and interested volunteers who give their time to provide quality services the community could never adequately compensate them for. The interaction of each of these segments results in a vital community which year after year goes through the process of setting priorities, debating how to accomplish them and the difficult task of seeing them through to completion. We in this community are fortunate in the strength of each of these groups, and I am personally grateful for their support and cooperation.

Respectfully submitted,
Kathleen Jenks
Town Manager



Joy Mann
1/24

SUPERINTENDENT OF SCHOOLS

The past school year has been one in which your school system has consolidated some of the directions undertaken in 1980-81 and has set new goals to improve the system.

We have continued to clarify directions and improve our high school program. With the assistance of the faculty and administration of that school, we have enhanced curricular offerings. With the assistance of a group of citizens, we have developed some direction for the improvement of the high school facility itself.

A major community involvement in a partnership with the schools enabled the establishment of CADRE, the Community Alcohol Drug Resource Effort. This dedicated group will be the force for Windham's response to the challenge that alcohol and drugs poses for our youth and adults.

The cooperative involvement with the Town of Windham in the consolidation of our bus fleet at the gravel pit and the completion of additional garage areas under the direction of a community group have served to make our transportation system more efficient. A transportation code for students has resulted in safer and well-disciplined buses.

Most of the teaching staff has participated in a program designed to improve student writing skills.

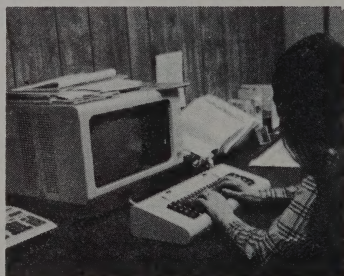
A program for the gifted has received unanimous School Committee approval.

Our accounting system has been converted to the New Handbook II system mandated by the State.

In all of these endeavors the cooperative involvement of School Committee, administration, staff, teacher and community members has resulted in a better school system. We look forward to 1982-83 with enthusiasm and confidence that Windham youth will continue to benefit from our efforts.

Respectfully submitted,

Gary W. Moore, Superintendent



SCHOOL COMMITTEE

The Windham School Committee has made great strides this year in our attempt to accomplish several major objectives.

The consolidation of our transportation department with the town's maintenance department has been a major savings for our system. This achievement, coupled with our capable transportation staff, has produced a most efficient, safety-oriented program.

The substance abuse program we have adopted is a total community approach and one which should, for the first time, lead us in a positive direction regarding a problem universal to school boards.

Our K-7 staff has undertaken a physical education program (M-5) which is teacher implemented and is giving our students an adequate amount of physical activity each week. With the assistance of some very capable high school students, this program is helping our younger children realize the benefits of good physical health. The M-5 program, because of the teacher commitment has been accomplished at a very minimal cost to the school system.

At the secondary level, the curriculum is being studied and revised with emphasis being placed on a strong foundation in the core subjects of English, History, Science and Mathematics.

The minimal amounts of education needed merely to get by in life are no longer acceptable. We are striving for each student to graduate from our system with the very maximal level of skills needed for him/her to succeed in his or her given profession.

The Windham School Committee is continually striving for excellence. We are five lay-people saddled with the responsibility of educating nearly 2500 students in a manner acceptable to the constituency we represent.

We have always encouraged public participation at our meetings held on the first and third Wednesdays of each month in the Junior High School Music Room. We urge all citizens to take an active interest in the Windham School System and keep us on a positive path towards excellence. This is an awesome task and one which should never be taken lightly. However, with the guidance of a very capable and talented staff plus very knowledgeable and dedicated administrators, our commitment towards excellence will be an ongoing process.

Respectfully submitted,
Susan Fiske Atwood, Chairman



SCHOOL COMMITTEE: (right to left) Robert Nunley, Melvin Winslow, Susan Atwood, John Bernard, Patricia Pettersen.

ADULT/COMMUNITY EDUCATION

The Windham Adult and Community Education Program serves the community and the area by providing four major programs: High School Diploma, High School Equivalency, Vocational, and General Evening School.

In May 12 adults received their Windham Adult High School Diplomas in a ceremony held at Windham High School. At that time 3 people also received High School Equivalency Certificates which were earned by successfully completing the G.E.D. Testing Programs.

11 area people completed the Certified Nurses Aide course in the spring and were capped in a special ceremony at the Town Lyne Restaurant. This program is sponsored by the Windham Adult Education Program and is given at Ledgewood Manor where Florence Allen, R.N., teaches the 60 hour classroom instructional part of the program. In December a capping ceremony was held at Town Lyne Restaurant for the 14 graduates of the fall C.N.A. course. The graduation was attended by 50 friends and relatives, including Superintendent, Gary Moore. Taking part in the ceremony were Mrs. Flickinger, R.N. and Mrs. Wallingford, R.N., who supervise the sixty hours of clinical experience which is required of each participant.

A special graduation was held in December to honor the 8 students who received their High School Equivalency Certificates by completing the G.E.D. Tests successfully. Some adults who began the series of 5 tests in the fall will return to complete the battery and will be eligible for the certificate in the spring.

Ten adults registered for High School Diploma courses in the fall. One of these students completed his requirements and has received the diploma. The others will be returning for the spring semester to continue working toward their diplomas.

268 adults enrolled in the wide variety of general evening courses for the fall semester. These classes are designed to offer recreational and instructional programs to all adults.

Through the support of the Windham School Committee, the Windham Town Council and the citizens who support it, the Windham Adult and Community Education Program continues to grow. There remains a great deal of interest in the general evening courses; High School completion courses have drawn an increasing amount of interest and will continue to be one of the major areas of concern by the advisory Council.

I want to express my thanks to the members of the Advisory Council, the teachers, the School Administrators, the School Committee, the Town Council, and to the citizens of Windham for the support given to make this program a success.

Respectfully submitted,
Richard L. Hargreaves, Director

**ADULT EDUCATION
DOESN'T COST
— IT PAYS**

ELECTED OFFICIALS

Town Council

Gary Payne	1984
Kenneth M. Cole, III	1983
William Crane	1982
Harold Haskell	1983
Brian Olson	1983
Gary Plummer	1982
Ann Tripp	1984

School Committee

Susan Fiske Atwood	1983
John Bernier	1984
Melvin Winslow	1984
Robert Nunley	1982
Patricia Pettersen	1983

Town Clerk

Barbara E. Strout	1983
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Appointments

Robert Westcott,
Cemetery Superintendent
Timothy R. Dolby, Fire Chief
Joseph Menezes,
Civil Defense Director
Fire Prevention Coordinator

Council Appointments

Kathleen Jenks, Town Manager
Evelyn Taylor, Assessor



TOWN OF WINDHAM ADVISORY COMMITTEES

Budget Committee

Judith Wallingford
Gaye Lass
James Tobin
Richard Dupras
Earle Boyden
Walter Gunderson
E. Daile Berry
Annie Badger

Board of Assessment Review

John Alden
Edward Greenleaf
Rodney Sawyer

Board of Appeals

Frank Koenig
Robert Wescott
David Davidson
Thomas Lothrop
Edwin Locke
Roderick Boothby

Cemetery Committee

Robert Dolby
Robert Wescott
Delano Leonard

EIC

Ralph Johnston
Martha Cole
Robert McFarland
Michael Stone
Deborah Fossum
Robert Carrier

Human Services

Patricia Pettersen
Betty Harriman
Carlene Brown
Doris Merrifield
Delia Sapiro
Dorothy Sawyer

Parks Committee

Gordon Williams
Philip Millett
Glenn Libby
Elmer Hansen
John Casavola

Economic Development Committee

Paul Vogel
Richard Clark
John Clark
Richard Vail
Leon Cooper, Sr.

Library Trustees

Annie Badger
Elizabeth Williams
Edith Bell
G. William Diamond
Betsy Hanscom

Garage Committee

Paul Vogel
Manley Irish
Donald Rich
Jerry Taber
Glenn Libby



Board of Voter Registration

Marilyn Worrey
Anne I. Nason
Dorothy H. Jones

Planning Board

Lincoln Partridge
Wilbur Bell
Richard Davidson
James Lauzier
Larry Clark
William Chipman
Clayton Haskell

Recreation Committee

Donald Swander
Sandra Leader
John Fiske, Jr.
Warren Nielsen
William Gray
Michael Langella
Paula Adams

Computer Committee

Richard Dupras
William Vincent
Theodore Laming
Earl Eccleston

School Building Committee

John Buckley
Winfred Strout, Jr.
Harold Haskell
Frederick Kelly
Robert Wescott

BUDGET COMMITTEE

At the time that this was written the Budget Committee had studied the Town and School budgets for 1982-1983, and was preparing to make its recommendations to the Town Council. Due to the change in the Town's fiscal year, its budget is for a period of eighteen months, and so has presented a more difficult than usual challenge to the various Department Heads and Town Manager.

We hope that our suggestions to the Town Council will be representative of the feelings of the average citizen of Windham. And we wish that more citizens would attend the budget meetings and Town Meetings.

Respectfully submitted,
Walter Cundersen, Chairman

ECONOMIC DEVELOPMENT COMMITTEE

Windham sustained a major disappointment in September 1981 when the Greater Portland Building Fund dropped its options on 125 acres for a proposed industrial park located in the Newhall area between River Road and Route 202.

The Economic Development Committee continues to evaluate other possible industrial park locations that would provide multiple sites. The Committee is committed to developing an industrial park in Windham as soon as the economy recovers in order to increase local job opportunities and to improve and broaden the local tax base.

Respectfully submitted,
Richard W. Clark, Co-Chairman
Paul A. Vogel, Co-Chairman

HUMAN SERVICES COMMITTEE

The Human Services Committee is a volunteer group appointed by the Town Council. Its main function is to keep aware of the needs of the people in Windham.

The Committee reviews the budget request of social service agencies asking for funding and forwards their recommendations to the Town Manager.

Our largest project of the year is the handling of the holiday baskets. With the help of local organizations and towns people we were able to service families and children with food and toys this year.

The Committee has been instrumental in encouraging doctors to move into this area. We also have been able to provide information to help implement a much needed emergency fund program.

The Committee works very closely with the School Department, to ensure that all children have warm clothing, shoes and boots. This year we were proud to be able to help with the federal cheese program. Windham was one of two sites picked in Cumberland County.

We will be working very closely with the rescue unit in order to have a line of communication so as to be aware of their needs and concerns.

The Committee has been given two rooms in the basement of the Community Center and will be working towards making this our permanent home.

Respectfully submitted,
Patricia Pettersen, Chairwoman

THE WINDHAM PUBLIC LIBRARY

Our library continues to grow in numbers of patrons, in variety of offerings in books and materials, and in services which are available to everyone in the community. Under the able leadership of the Librarian, Myrle Cooper, the library is kept current and responsive to the needs of our patrons. From the little ones who visit us in the downstairs room with its wealth of interesting materials to the Senior Citizens who use the large print books from the corner upstairs, our library users are enthusiastic and a large number come regularly.

The Trustees have spent a great deal of time in 1981 considering a list of suggestions from interested citizens concerned with library improvement. We are trying to work our by-laws into a document that fits the requirements of the Town Charter. We have appointed a committee to start a planned Volunteer Program for the library. Already the benefits of our increased volunteer help are in evidence.

Other programs of long-standing, such as the film programs for kids, the weekly story-hour, the mobile film and book service to shut-ins, and the Inter-Library Loan, are still vital services offered by the library.

We are gratified that newcomers in town so quickly find their way to the library to register as borrowers—sometimes even before they are certain of their new address!

Statistics for 1981 show:

Registered borrowers	6,300
Items borrowed	48,846
Inter-library loan transactions	242
New patrons added	980
New books added	1,500

Many thanks to the citizens of Windham for their support of our fine library.

Respectfully submitted.

Edith Bell, Chairman

Annie Badger

G. William Diamond

Elizabeth Hanscom

Elizabeth Williams



RECREATION COMMITTEE



In 1981 the Windham Recreation Committee's main goal was to get more people involved with existing programs.

The bulk of the programs was again concentrated in the Summer Program. The 1981 program involved approximately 240 participants. Activities consisted of swimming, basketball, softball, soccer, gymnastics, track and field, arts and crafts and many other playground games and activities. Field trips included Story Land, Gray Animal Farm, YWCA (swim tests), roller skating, racquetball, ocean trips, hiking and a track meet. The Bonney Eagle Summer Theatre Group put on a collection of nursery rhymes for the entire family.

The Summer Program also included the Third Annual Road Race which saw 89 participants finish, a softball team and an adult co-ed softball league which had 4 teams.

The Committee feels more boys and girls should be participating in this summer program and is presently making necessary changes to insure this program will grow and prosper in 1982.

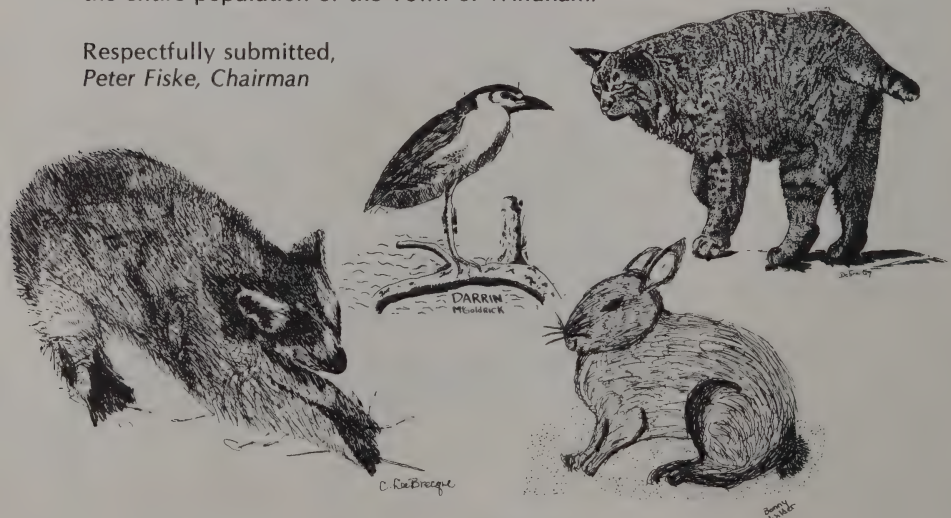
Another youth program included gymnastics (k-6) which involved approximately 100 young people. Over 150 young people recently signed up for the first session of 1982.

Adult basketball and volleyball are still being offered on Sunday afternoons with approximately 40-50 weekly participants. The Windham Lifetime Fitness Program has continued to grow under the direction of Peter Connolly, and we are trying to get more adults involved with this beneficial running program.

We feel more people did get involved in 1981 and we are looking for greater participation in 1982 by all members of the Town. This should be facilitated by future development of the Town's 18 acre parcel of land near the high school and junior high school. The proposed use of this land includes an outdoor, all-purpose track, a multi-purpose field which will be used for soccer and many other events and recreational trails. This proposed facility would be used by the general public (spontaneous and programmed), schools (physical education classes, etc.) and scholastic practices, home games and meets.

The Committee is very excited about this proposed joint-use facility and feels it is not only an investment in the youth of today and tomorrow, but for the entire population of the Town of Windham.

Respectfully submitted,
Peter Fiske, Chairman



SCHOOL BUILDING COMMITTEE

During 1981, we made a strong push towards settlement of our outstanding litigation. Meetings were held on the part of the defendants and by the Town and its attorneys in an attempt to solve these nagging problems without having to resort to litigation. It is unfortunate that the size of our claims against the firms who constructed the Junior High School make early settlement something we should not hope for. Continuing to press for litigation is our only recourse. I personally do not believe that we can get the "other side" to seriously talk with us until we are on the "courthouse doorsteps."

The opposition has indicated that, in their opinion, we "really do not have a problem." Further, they contend that the roof is really not leaking all that much. The School Administration folks have kept careful track of all leaks during this school year and the photographs and "leak notices" I receive indicate that we have a problem that is serious and that no reasonable person would tolerate. There is, therefore, no reason why the Town should tolerate it. I believe we should continue to take the time necessary to pursue this case to its logical end.

Several meetings were conducted with members of the Town Council and School Committee. Information and ideas were exchanged. The objectives of the "School Building Committee" have shifted from one of school construction to preparing for litigation. The Town Council has made changes in the way information is exchanged which have now positioned us to do an excellent job in maintaining our current focus for this project.

Our attorneys are doing a fine job in positioning this case for us. They are very responsive to direction from the Town and extremely capable and experienced in handling protracted litigation of this type.

I am sure we all share this same objective—that of getting the Junior High School in the shape it was supposed to have been in, when we first had it delivered to us. I share your frustrations with the length of this project. I did not realize when I attended the first "School Facilities" Meeting in 1973, that I was "enlisting" for an "unspecified" tour of duty. It appears that settling this case could take as much as another year or two. Let us all hope that the forgoing, somewhat pessimistic, time appraisal is wrong and that we reach settlement in 1982.

I appreciate your continuing strong support on this issue.

Respectfully submitted,
John R. Buckley, Chairman
Windham Junior High School
Building Committee





TOWN GARAGE COMMITTEE

The Town Garage Committee was reactivated in late May 1981 to plan and supervise the preparation of the Town Maintenance Garage site for the parking of school busses and the building of a two bay addition to the garage for use by the school bus maintenance operation. Busses were moved to the site in late August. Basic construction was completed in mid-September. Total cost, including construction of an electric installation for bus heaters, approximated \$33,000. The garage cost alone was under \$17 a square foot. The Public Works Department contributed significantly to these low costs.

Upon completion of the above, the Garage Committee was asked to study the longer term space requirements of the Town and Schools with particular reference to the school garages behind the Community Center. The Committee recommended as part of its study that the six bays immediately adjacent to the Community Center be removed. This work was completed in early 1982. The Committee also recommended that the two bays farthest from the Community Center be repaired by the School Administration and kept for storage principally for bus parts, stage scenery and voting booths.

Finally, the Garage Committee was asked to study alternate methods of reaching the athletic fields and school complex from Windham Center Road and the garage area. Two routes were recommended. Abandonment of the right-of-way through the Gertrude Strout property was advised.

The Garage Committee was discharged in February 1982.

Respectfully submitted,
Paul A. Vogel, Chairman



Before Addition



After Addition

Are you interested in serving on a committee?

Each year, the Council must appoint citizen volunteers to a number of committees and boards. The reports of these committees are included in this annual report and should give you an idea of each group's function. Also to be appointed in 1982 will be a cable TV oversight committee. If you have time available and an interest in serving, please fill out the form below. A committee application form will then be forwarded to you.

NAME _____

ADDRESS _____

TELEPHONE _____

COMMITTEE INTEREST _____

Return to: Windham Town Office
RFD #1
South Windham, Maine 04082

(Or call: 892-2511)

BOARD OF ASSESSMENT REVIEW

The Board of Assessment Review consists of three members and meets the first Thursday of the month, if any appeals are scheduled for review.

Current Board Members are: Edward Greenleaf, Chairman, John Alden and Rodney Sawyer.

During 1981, the Board met once and reviewed three appeals. No abatements were granted.

Respectfully submitted,
Edward Greenleaf, Chairman



ASSESSOR'S REPORT

In late summer, all property owners will be receiving a tax bill that will cover Town expenditures for an 18 month period rather than the normal 12 months. Two-thirds of this tax (an amount equal to the normal 12 month bill) will be due before the end of the year. The actual due date will be set by the Council and will appear on your tax bill. The balance will be due in the spring, and again, this due date will appear on the bill. The tax bill will have two copies: one to be returned with each payment. This procedure will enable the Town to change its fiscal year of January-December to a fiscal year of July-June, the same period the school department uses. After this transition period, tax bills will again cover a 12 month appropriation, but will continue to be payable in two installments . . . one-half in the fall and the balance in the spring.

Our sales ratio figures for 1981, indicated an average assessment of 95% and our quality rating remained at 13.

1981 assessment statistics are as follows:

ASSESSMENTS

County Tax	\$ 122,894.35
Municipal Appropriation	1,959,286.99
Educational Appropriation	2,110,554.88
Overlay	64,799.18

TOTAL ASSESSMENT

\$4,257,535.40

DEDUCTIONS

State Municipal Revenue Sharing	142,725.00
Other Revenue	954,729.00

TOTAL DEDUCTIONS

1,097,454.00

NET ASSESSMENT FOR COMMITMENT

\$3,160,081.40

TAXABLE REAL ESTATE VALUATION

	Resident	Non Resident	Total
Land	\$ 45,620,000.00	\$ 24,967,700.00	\$ 70,587,700.00
Buildings	106,323,300.00	29,354,500.00	135,677,800.00
TOTAL	\$151,943,300.00	\$54,322,200.00	\$206,265,500.00

TAXABLE PERSONAL PROPERTY VALUATION

Machinery & Equipment	\$5,157,500.00
Furniture & Fixtures	220,200.00
Watercraft	442,800.00

TOTAL

5,820,500.00

TOTAL TAXABLE VALUATION

\$212,086,000.00

TAX RATE

$\$3,160,081.40 \div \$212,086,000.00 = \$14.90/\$1,000 \text{ valuation.}$

For purposes of comparison: the total appropriation for 1980, was \$2,767,770.00 and the total taxable valuation was \$205,020,000.00.

Respectfully submitted,
 Evelyn W. Taylor, Assessor



CEMETERIES

The cleaning and repair program was continued during 1981. The following cemeteries were given attention: Brown, Chase, Dolley, Loveitt, McIntosh, Morrill, Purington, Smith-Anderson, Mayberry and Smith cemeteries.

The signs at the Loveitt and the McIntosh cemeteries were replaced.

The mowing crew did a good job. Due to the wet summer more mowing was needed than usual. A couple of High School students were used to keep up with some of the needed mowing.

The objective for 1982 are additional cleaning and monument repair. A new sign at Arlington, Chute, Knight (Brand-Knight Road), Mugford, Purington, Smith-Anderson. These have to be made and lettered and erected.

The price for a single grave lot was increased to \$50 for a resident of the town and \$250 for a non-resident.

It is recommended that when a new parcel of land is laid out, a deed be issued to the owner. There is still a need for the Town to acquire land for additional lots. A committee was appointed to work on getting more land, but little action has taken place.

Respectfully submitted,
Robert Wescott, Superintendent of Cemeteries

CIVIL EMERGENCY PREPAREDNESS

The Bureau of Civil Emergency Preparedness serves as a contact within the local, county and state governments for emergency management activities. It is dedicated to the establishment and maintenance of comprehensive and coordinated emergency management capability in the Town of Windham to plan and prepare for, respond and recover from, and most importantly, mitigate the effects of emergencies, disasters and hazards ranging from safety and protection in the home to nuclear attack. Among the Bureau's activities for the past year were:

The establishment of policy, preparation of plans and the coordination of preparedness activities for response to national crises, including nuclear attack.

The whole concept of emergency readiness can be summed up by saying that the forces of government and all others with emergency missions must be able to "do the right things at the right time" when the chips are down. This includes procedures for coordinating the operations of police forces, fire forces, rescue and medical personnel and all other people and units with capabilities for helping citizens under disaster conditions.

Your assistance in helping me carry out my duties is greatly appreciated.

Respectfully submitted,
Joseph C. Menezes
Director, Civil Emergency Preparedness

REPORT OF CODE ENFORCEMENT OFFICE

A total of 358 building permits were issued for a total of estimated cost of construction of \$3,513,690.00. A total of \$7,556.80 in fees were collected. A breakdown is as follows:

- 46 Single Family Dwellings
- 5 Mobile Homes
- 2 Multifamily (8 units)
- 33 Garages
- 102 Additions and Alterations
- 28 Industrial and Commercial
- Electrical
- 99 All other (2 demolitions, 28 chimneys, 20 signs, 34 storage buildings, 12 pools, 2 polebarns, and 1 barn)

For the same period, a total of 247 plumbing permits were issued (118 internal plumbing, 124 external plumbing, and 5 seasonal conversion). A total of \$6,894.00 was collected (\$1,723.50 was sent to State and \$5,170.50 was retained by the Municipality).

This winter we are in the process of changing our files to Property Tax Map and Lot number. In previous years, activities on one parcel of land have been filed under separate names according to ownership at the time. Now they are being updated to contain all names and all activities per lot under one file. We are also reorganizing the entire office. All this is being done that we may effectively and more efficiently serve the community.

After several years of working for the Town, Nancy Lamb left to travel with her husband. Shortly after, Debbie Morrell was hired to assume the responsibilities as Secretary to the Code Enforcement Officer.

Respectfully submitted,
Roger E. Timmons
Code Enforcement Officer



DUNDEE PARK

Dundee Park opened on Saturday, June 27, 1981 and closed on Monday, September 7, 1981 for a season of seventy-three (73) days during which time it was closed for ten (10) days due to inclement weather. Employment at the Park consisted of one (1) Supervisor, one (1) Head Lifeguard, three (3) Lifeguards and one (1) Ticket Seller. Either the Supervisor or Head Lifeguard was on duty at all times, with at least one (1) Lifeguard. An extra Lifeguard was on duty weekends. Admission to the Park was \$8.00 season pass for Residents, \$15.00 season pass for Non-Residents, \$1.00 per car Resident, \$2.00 per car Non-Resident, and \$.25 per walker. Senior Citizens were admitted free. A total of 89 Resident season passes and 22 Non-Resident season passes were sold. Total attendance for the season was as follows:

2,332 Cars

11,494 People

The Park had an average of thirty seven (37) cars per day and an average of one hundred eighty two (182) people per day. This does not include swim program and Senior Citizens. In addition to the above, we had a number of Senior Citizens. The Recreation Department sponsored a swim program four (4) days a week for six (6) weeks for approximately sixty (60) children. Total disbursement for the 1981 Season was \$10,625.85 and receipts were \$3,751.20, making a total net operating expense of Dundee Park to the Town of Windham of \$6,874.65.

We are pleased once again to report that we did not use all of our budget this year due to a minimum of vandalism. The Windham Kiwanis Club again repaired and stained all the picnic tables, Ticket Booth and repaired the grills at their expense.

Respectfully submitted,
Gordon Williams, Chairman



FIRE DEPARTMENT

1981 proved to be a very progressive year for the Windham Fire Department. Fire and rescue training programs were continued again, this year adding a mock plane crash in one of our surrounding fields. Rescue and fire personnel proved just how effective they could be during this drill. Also this past year, we took delivery of a new Mack 1000 gpm pumper and a new modular rescue unit. During the year the department received 317 calls, with North Windham receiving 149, South Windham 133 and East Windham 35. Rescue received 766 calls for assistance with 647 of those resulting in transports to area hospitals. I wish to express my thanks and appreciation to all members of the fire department and rescue unit for their dedication and cooperation during the past year, and to the citizens of the Town of Windham for their concern for fire safety and for their support throughout the year.

Respectfully submitted,
Timothy Dolby
Fire Chief

FIRE PREVENTION 1981

Fire Alarms	20	Assist Rescue	17
Chimney Fires	62	Furnace Problems	7
Car Fires	21	Electrical Problems	7
Brush Fires	11	Explosion	4
Grass Fires	20	Gas Leak	8
Woods Fires	14	CEP	3
Structure Fires	23	Mutual Aid	10
Smoke in Building	21	Service	51
Partition Fires	5	Miscellaneous	15
Propane Leak	5	Ladder #1	12

Fire Runs By Company

North Windham	149
South Windham	133
East Windham	35
	<hr/> 317



HEALTH COUNCIL

*IF YOU DON'T USE IT—
YOU WILL LOSE IT.*

The Windham Health Council is quietly dying because of lack of use and volunteers. There are less than a dozen active members desperately trying to arouse interest and encourage Windham residents to take advantage of the programs made available to them.

With government reductions occurring every day, more and more people are going to their clinics for physical examinations, immunizations, and screenings, but without the Health Council, these clinics will not be available when they are needed the most.

The Council was able to pay one-half the bill for sixty-nine residents' flu shots this year, therefore immunizing our high risk people against influenza. The Loan Closet provides many short term needed items to community members at no cost, but cannot run without volunteers to maintain and transport equipment. Join your Health Council, become involved and participate. We are much to valuable to lose.

Respectfully submitted,
Jill Pease, President



PLANNING BOARD

1981 brought change and controversy to the Board. One of the changes was the resignation of long time chairman Peter Tubbs.

Controversy erupted when the Board considered Site Plan Reviews for two recreation related commercial developments. Both brought into our meetings many concerned citizens whose conduct and concern showed that Windham is a dynamic community with many varying opinions. However, despite differences and diversity we found that we can get together to talk and listen.

The reduction in economic activity brought another change to the Board. Although the change was not good for Windham because it speaks of a decreasing economic activity, it was good for the Board in that we went from extremely long meetings and full agendas in the first three quarters to short meetings and lean agendas in November and December. The economic down turn affected commercial developments. Only seven were approved, and only one of these was for retail outlets.

Another change we saw in 1981 was the type of residential development. Two condominium projects were approved which together give the potential for 145 living units. The conventional subdivisions approved allow for 24 living units. All were for three or less lots except for one with nine lots. All were located on existing roads.

The current economic down turn has given the Board time to plan instead of react. Therefore, we see the coming year as one that will allow time for a review of the Comprehensive Plan and perhaps its updating. Further the Board is very much concerned with the lack of a Planned Unit Development section in the Zoning Ordinance. These two items will receive a great deal of our attention in 1982.

Respectfully submitted,
Richard W. Davidson, Chairman

POLICE DEPARTMENT

The year 1981 was consistent with the previous four years of the police department, in that the continued growth of the town resulted in increased demands for police services and increased resources provided to the police department.

Two additional police officers were hired in the summer of 1981 bringing the number of officers to nine. The additional officers enabled the department to provide a minimum of two officers on duty sixteen hours a day and to provide three officers on duty during peak call periods. Increasing the number of police officers has allowed the department a measure of flexibility to address areas of citizen requests for service. The acquisition of radar equipment during 1981 enabled the department to begin a speed enforcement program aimed at reducing the serious speeding violation problem that exists in the community. Excessive speed is certainly a contributing factor in many of the 403 motor vehicle accidents reported in 1981, 123 of which resulted in personal injury.

Remodeling was completed during 1981 in the dispatch office and police officer space at the Public Safety Building resulting in more functional and pleasant working conditions. The dispatch office was moved into an area that had originally been a storage area and stairwell. The old dispatch office was then converted to office space for police officers. It was difficult working during the renovations, but the results made it worthwhile.

1981 was challenging and rewarding for members of the police department and dispatch office. We will continue to develop a cooperative spirit with the individuals and groups in the community in an effort to reduce crime and to enhance the positive aspects of living in Windham.



Year	Police Dept. Calls for Service	Statistical Measures		Clearance Rate
		Cases Resulting From Calls	Crime Rate	
1977	6,126	1,320	39.0	14.7
1978	6,877	1,560	41.5	24.1
1979	8,379	1,975	17.6	
1980	8,602	1,884	53.3	10.7
1981	10,645	2,549	50.2	17.1

The crime rate is a numerical expression of the number of people per thousand population that will experience a serious crime, i.e., murder, rape, robbery, burglary, larceny, auto theft or assault. The clearance rate is the percentage of solved crime for the seven crime classifications listed above. The national average for clearance of crimes is approximately 22.0.

Year	Part I Crime	Burglary	Larceny
1977	359	155	168
1978	404	160	201
1979	530	177	293
1980	506	189	320
1981	567	277	388

Part I Crimes or Index Crimes are the total number of crimes committed in the seven crime classifications listed above. Burglary and larceny are broken out as they typically represent approximately 90% of all part one crimes committed. These are typical of the entire State of Maine.

Calls for Service Handled by Dispatchers			
Year	Police Dept.	Fire Dept.	Rescue
1978	6,877	264	635
1979	8,379	283	811
1980	8,602	315	781
1981	10,645	297	766

Respectfully submitted,
Gregory C. Hanscom, Chief of Police

PUBLIC WORKS DEPARTMENT

The winter of 1980-81 was another year with little snowfall, but was an extremely cold winter. Although less plowing was required, there were several ice storms and minor snow storms requiring normal amounts of salt and sand use. 3500 c.y of sand and 310 tons of salt were applied directly to roadways.

The Town incinerator went through the year with no serious problems. It was partially closed for one week in May for anticipated repairs to refractory inside incinerators. The work was done by the regular employees with advice and guidance of the materials supplier resulting in a considerable savings to the Town.

The highway crew spent considerable time doing the necessary earth work for the addition to the Town Garage for the school busses, along with constructing parking facilities for busses and drivers.

Falmouth Road from Varney Mill to Rte. 115 was repaved and the parking area and drives at the Public Safety building and the drives at the Town Garage were paved under the program for improvements to town property.

A problem area of Northwood Drive was reconstructed under the town road improvement program. A total of eight miles of roadway was surface treated (asphalt with sand cover), all gravel roads graded both spring and fall, culvert replacement, guardrail repairs as necessary, and the usual patching, roadside mowing, street sweeping and catch basin cleaning were done under the road maintenance program.

A total of 32,000 feet of centerline markings and 40,000 feet of edgeline along with directional arrows and a crosswalk were applied.

Respectfully submitted,
Francis A. Cobleigh

WELFARE DEPARTMENT

The primary function of the Welfare Department is to assist those in need financially, we are able to help many residents without financial aid. There are many agencies who specialize in assistance, free of charge or at a low cost, to whom we referred 210 last. The Community Alcoholism Services, PROP, Department of Human Services, York Cumberland Housing, are just a few of the Services we have used.

During the course of the year we assisted 115 families at a cost of \$9,030.84. During that same period we made 25 home visits to low-income families. In addition our Work for Welfare Program has reduced Welfare abuse.

For 1982, our primary goal is to revise guidelines to meet economic needs.

Respectfully submitted,
Peggy Kelsen

BOARD OF VOTER REGISTRATION

The Windham Board of Voter Registration was in session during regular elections and special elections during the year to register and enroll new voters and to correct names and addresses on the voting list.

There are 8,228 registered voters, 1,937 registered Democrats, 2,205 registered Republicans and 4,086 registered but not enrolled.

Respectfully submitted,
Marilyn C. Worrey, Chairman

TOWN CLERK

Recording of births dropped again in 1981 with 138 recorded. 140 Marriages and 69 deaths.

2,634 Hunting and Fishing Licenses and 96 Pheasant stamps issued.

418 Dog Licenses and 13 Kennel Licenses were issued.

Respectfully submitted,
Barbara E. Strout, Town Clerk

WEIGHTS & MEASURES

Gas Pumps Inspected	45
Scales Inspected	78
Measuregraphs Inspected	2

John R. Bishop



COMMUNITY DEVELOPMENT

Windham, along with seven other towns in Cumberland County, applied for and received a Rural Housing Rehabilitation grant from the Department of Housing and Urban Development. The grant program began operation in early 1980 and was administered by the Town of Windham on behalf of all eight towns. A second grant covering four towns was awarded for the following year, and the program closed in early 1982.

The program was designed to bring substandard housing in the Little Falls and East Windham neighborhoods up to minimum code standards. Homeowners were provided grants for part or all of the work necessary to meet code standards, depending upon income and family size. Work was performed by local private contractors or, in some cases by homeowners, based upon a work write-up prepared by the program's staff of experienced home rehab advisers.

A high priority of the program was energy conservation. Frequently performed repairs included chimneys, roofs, foundations, exterior and interior walls, stairs and steps, and sewage systems. Heating systems and running water were added to a number of seriously deficient properties.

The program spent a total of \$42,567 on 19 projects in South Windham and \$74,676 on 25 projects in East Windham. Additionally, spent was \$9,025 on four projects outside the target neighborhoods. This gives an overall average cost per project of approximately \$2,631.

An application to HUD for grant money beyond the close of the program was not funded by the Federal government, due to limited available funds. The future of Community Development programs may change significantly, as the State of Maine has recently assumed responsibility for grant administration.

Respectfully submitted,

Robert S. Howe, Director Community Development

ZONING BOARD OF APPEALS

The Zoning Board of Appeals met at the Community Center on the first and third Thursday of the month to hear applications as they were received. The Board conducted a total of 14 public hearings during 1981. A total of 42 appeals were heard. Of these, 40 appeals were approved and 2 denied.

The Board also made several interpretations of the zoning ordinances to meet special conditions or situations. On-site inspections were made on all appeals, with CEO Roger Timmons whose expertise is invaluable to the Board.

The Board feels that its decisions were fair and equitable. The purpose and intent of the ordinances and the Comprehensive Plan were upheld while serving the needs of Windham property owners.

Frank H. Koenig resigned, for personal reasons, in November after serving as Chairman of the Board for more than five years.

Current members of the Board are Robert Wescott, who has served as Secretary of the Board for more than six years. Other members include David Davidson, Roderick Boothby and Thomas Lothrop. Edwin Locke, Jr. is the alternate member. All members served diligently during 1981.

Respectfully submitted,

David Davidson, Acting Chairman

DEPARTMENT OF FINANCE

1981 proved to be a challenging and interesting year for me, my first complete year as Finance Officer for the Town.

The audit for 1981 has been completed. The surplus we have realized should benefit the Town in future years, especially considering the present economic situation and anticipated revenue cutbacks. The departments of the Town made a concerted effort in 1981 to limit expenditures and in many cases, expend under budget, as evidenced by our surplus.

The Town also went out to bid for 1981 Tax Anticipation Notes and received a competitive rate of interest. This competitive rate allowed the Town to invest the funds and receive a substantial net amount of investment income. For the upcoming 1982-83 fiscal year, we have borrowed \$2.4 million for the first 12 month period and will hopefully continue to do well with investments.

Finally, I believe that operational efficiency within the Finance Department will continue to improve in 1982, especially with our new computer system, which certainly has presented new challenges and rewards.

Respectfully submitted,
Kathie Winchenbach
Finance Officer



STATE OF MAINE LEGISLATORS

Your State Representative is:

G. William Diamond

RFD #1, Windham Center Road
South Windham, Maine 04082
House Majority Office - 289-3281
Home Telephone - 892-8941
Toll Free - Augusta - 1-800-452-4601

Your State Senator is:

David G. Huber

State Address: State House, Augusta, Maine 04333
Telephone No.: 289-3601
Home Address: 430 Blackstrap Road, Falmouth, Maine 04105
Home Telephone No.: 797-4454
Toll Free Number - 1-800-452-4601

CLASS OF 1982

ADAMS, DIANE
 ADAMS, PAULA
 ALEXANDER, DONALYN
 ALLARD, PATTI
 ANDERSON, ERIC
 BABB, JERRY
 BAILEY, WILLIAM
 BAKER, SUSAN
 BEARCE, NICHOLAS
 BEAUMIER, TODD
 BELLOW, MARK
 BENACQUISTA, GREGORY
 BOOTHBY, JEFFREY
 BOOTHBY, MICHELLE
 BRAGDON, MARK
 BRANNEN, JEFFREY
 BROOKS, LESLEY
 BROWN, ROBERT
 BROWN, ROSE
 BRUME, JULIE
 BURROWS, JEAN
 BUZZELL, HAROLDENE
 CADOTTE, MICHAEL
 CARLIN, ANNE
 CARROLL, GUY
 CLARK, RENEE
 COLEMAN, KIMBERLY
 CRANDELL, SCOTT
 CRAWFORD, STACY
 CRESSEY, JUDITH
 CROWELL, HEATHER
 COUGHLIN, RICHARD
 CURTIS, SCOTT
 DALEY, JAMES
 DAMRON, DAVID
 DAVIS, TIMOTHY
 DAY, ROBERT
 DECESERE, LORI
 DENBOW, MICHELLE
 DIFFIN, CAROLYN
 DONNELLY, ROBERT
 DOUGLASS, JOHN
 DYER, JANIE
 ELSTON, LAURIE
 ERICKSON, LORI
 ESPEAIGNETTE, LAURIE
 EWING, CHERYL
 FERENTZ, WILLIAM
 FERRIS, RICHARD
 FLINT, SHERRY
 FOSTER, DANIELLE
 GAGNE, GREG
 GILPATRICK, AURALIE
 GONYEA, MARY
 GORDON, JAMES
 GOULET, EDWARD
 GRAND, MARTIN (EF)
 GRASS, KEITH
 HAMILTON, CINDY

HANSEN, LAWRENCE
 HARMON, DOUGLAS
 HENIGAN, STEPHEN
 HIGGINS, CLYDE
 HILL, BETH
 HILL, KIRK
 HOFFMAN, CHRISTINA (EF)
 INGRAHAM, MARGARET
 INMAN, TIMOTHY
 IRISH, DOUGLAS
 JARDINE, SHERYL
 JOSLIN, DEBRA
 JOYCE, JEFFREY
 KEEF, DAVID
 KIMBALL, KIMBERLY
 KNIGHT, ROBERT
 LARRABEE, DONALD
 LARRIVEE, ROBERT
 LEAVITT, COREEN
 LEEMAN, DANIEL
 LEONARD, JAMES
 LIBBY, CHRISTOPHER
 LIBBY, ROBERT
 LJUNGROS, MATS (EF)
 LONDON, JOSEPH
 LORD, CHRISTOPHER
 LYPSCON, JOLENE
 MCGRAIL, DENEEN
 MCKEEN, CHARLES
 MCKEEN, THOMAS
 MCKENNEY, FRED
 MCCARTHY, AMY
 MCCLAUGHLIN, PATRICK
 MACDONALD, DONNA
 MACDONALD, SCOTT
 MAINS, RICHARD
 MARTIN, JULIE
 MARTIN, KAREN
 MELLO, MONICA (AFS)
 MENEZES, GEORGE
 MERRILL, DONALD
 MESSER, LAWRENCE
 MEYER, MICHAEL
 MONOHAN, STEVEN
 MORGAN, JULIE
 MULHERN, SALLY
 MULLIGAN, NANCY
 NADEAU, DEBRA
 NELSON, KENNETH
 NEZWEK, TODD
 NORWOOD, TIMOTHY
 PARKHURST, TRACEY
 PERKINS, DANA
 POORE, HEATHER
 PORTER, MARGARET
 PRIDE, ROBYN
 PROUT, MICHAEL
 QUIMBY, BRUCE
 QUINN, NANCY

QUINN, SALLY
 RAMSDELL, DENISE
 RANDALL, DAVID
 RANDALL, DEBORAH
 RELLIAS, PAUL
 RHOADES, LEANNE
 RHODES, LISA
 RICKER, TERRI
 ROBBINS, LAWRENCE
 ROGERS, CHRISTOPHER
 ROGERS, MARK
 ROLLINS, BRENDA
 ROWE, DALE
 SARDINHA, ROBIN
 SEAVEY, JAMES
 SEAVEY, THOMAS
 SIMONTON, STUART
 STANTON, JOHN
 STAPLES, VAUGHN
 STILES, L. TOD
 STEVENS, LORI
 STUGEMO, BRITTA (EF)
 STONE, SUSAN
 TANGUAY, ANNETTE
 TAYLOR, BARBARA
 TAYLOR, CARL
 TAYLOR, ELIZABETH
 TENNEY, GARY
 TENNEY, JUANITA
 TERGESEN, CHRISTOPHER
 TERGESEN, KATHRYN
 TETRAULT, KELLY
 TETRAULT, LORRIE
 THOMPSON, TAMARA
 THURLOW, OWEN
 TILTON, JERALD
 TIMMONS, ROBERT
 TOWNSEND, ROBERT
 TRAUTVETTER, HEIDI
 TRUMBLE, MARK
 VALENTE, SCOTT
 VANCE, ANTHONY
 VERRILL, CHRISTA
 VERRILL, STACY
 VILLACI, JOSEPH
 VINCENT, JEFFREY
 WAIG, TAMMY
 WARD, DONNA
 WATERHOUSE, JAMES
 WATERHOUSE, PETER
 WEBSTER, WILLIAM
 WEEKS, WENDY
 WESCOTT, MARK
 WHITE, DEBORAH
 WHITE, ROBIN
 WILDER, BONNY
 WRIGHT, KATHLEEN
 WUNDERLICH, WALTER
 TIMMONS, RICHARD

WARRANT FOR ANNUAL TOWN MEETING

TO: Constable, Town of Windham in said County of Cumberland.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Windham in said County, qualified by law to vote in Town affairs, to meet at the Community Center in said Town, Friday, May 21, 1982 at 6:45 in the forenoon and there to act on Articles number 1 and 2.

Article 1: To elect a moderator to preside at said meeting. (The polls shall be opened at 7:00 a.m. and close at 8:00 p.m. for voting on Article 2. Voting shall be by secret ballot.)

Article 2: To elect all necessary Town officers by secret ballot.

Article 3: To see if the Town will authorize a municipal gross budget for 1982-83 of \$3,320,902.

Article 4: To see if the Town will vote to apply \$250,000 in Federal Revenue Sharing Funds toward the 1982-83 municipal budget for the following purposes as recommended by the Windham Town Council:

Solid Waste Disposal, \$50,000; Police Safety, \$75,000; Fire Safety, \$35,000; Parks & Recreation, \$10,000; Community Participation, \$1,000; Maintain Libraries, \$45,000; Welfare, \$15,000; Human Service Agencies, \$19,000.

Article 5: To see if the Town will vote to apply \$322,289 in excise tax receipts toward the 1982-83 municipal gross budget as approved by the Windham Town Council.

Article 6: To see if the Town will vote to apply \$250,000 in unappropriated surplus toward the 1982-83 municipal gross budget as approved by the Windham Town Council.

Article 7: To see if the Town will vote to apply \$216,300 in miscellaneous revenue toward the 1982-83 municipal gross budget as approved by the Windham Town Council.

Article 8: To see if the Town will vote to apply \$350,000 in interest income toward the 1982-83 municipal gross budget as approved by the Windham Town Council.

Article 9: To see if the Town will vote to apply \$7,154 in State of Maine inventory tax reimbursement against the 1982-83 municipal gross budget.

Articles 10-16 are to be voted on if Article 3 is not approved.

Article 10: To see if the Town will authorize a municipal gross budget for 1982-83 for Administration of Town Government of \$246,622 as approved by the Windham Town Council.

Article 11: To see if the Town will authorize a municipal gross budget for 1982-83 for Control of Growth & Environmental of \$275,135 as approved by the Windham Town Council.

Article 12: To see if the Town will authorize a municipal gross budget for 1982-83 for Protection of Persons & Property of \$681,703 as approved by the Windham Town Council.

Article 13: To see if the Town will authorize a municipal gross budget for 1982-83 for Maintain Roads & Buildings of \$781,332 as approved by the Windham Town Council.

Article 14: To see if the Town will authorize a municipal gross budget for 1982-83 for Provide Leisure Time Services of \$126,809 as approved by the Windham Town Council.

Article 15: To see if the Town will authorize a municipal gross budget for 1982-83 for Municipal Support Services of \$619,403 as approved by the Windham Town Council.

Article 16: To see if the Town will authorize a municipal gross budget for 1982-83 for Capital Improvements of \$499,898 as approved by the Windham Town Council.

Article 17: To see if the Town will authorize a computer services budget for 1982-83 of \$59,239.82 as approved by the Windham Town Council.

Article 18: To see if the Town will authorize the amount of \$18,850 for Adult Education Program for 1982-83 as approved by the Windham Town Council.

Article 19: To see if the Town will authorize a July 1, 1982 to June 20, 1983 Windham School Department gross budget of \$5,659,004 as approved by the Windham Town Council.

Article 20: To see if the Town will vote to allocate \$2,721,872.45 of State of Maine receipts against the 1982-83 Windham School Department gross budget as approved by the Windham Town Council.

Article 21: To see if the Town will vote to allocate \$120,175.00 of State of Maine receipts for "Optional appropriations with State participation" against the 1982-83 Windham School Department gross budget as approved by the Windham Town Council.

Article 22: To see if the Town will vote to allocate \$203,183.18 of miscellaneous receipts against the 1982-83 Windham School Department gross budget as approved by the Windham Town Council.

(If Articles 19 through 22 are approved as recommended by the Windham Town Council, the amount raised by local property tax will be \$2,613,773.37 of which \$1,717,267.50 is the basic allocation; \$220,935.00 the optional appropriation with state participation; \$675,570.87 the optional local appropriation without state participation.)

The Board of Voter Registration gives notice that they will be in session for the purpose of registering voters during regular office hours.

The Board of Voter Registration gives notice they will also be in session for the purpose of registering voters on election day, May 21, 1982 between the hours of 7 a.m. and 8 p.m. at the Windham Town Office.

COMPARATIVE BUDGET SUMMARY

CODE	PROGRAM TITLE	1981 BUDGET	1981 ACTUAL	18 MONTH 1982-83 COUNCIL BUDGET
1110	Town Council	13,930	15,012	22,075
1120	Town Clerk/Elections	12,900	12,333	25,520
1130	Program Management	45,200	45,094	74,930
1210	Assess Property	40,025	37,381	60,097
1220	Collecting/Accounting	41,373	41,458	64,000
Total Administration of Town Government		153,428	151,278	246,622
2110	Town Planning	24,975	23,916	44,707
2120	Code Enforcement	19,840	19,773	26,692
2210	Environmental Planning	450	20	300
2220	Solid Waste Disposal	132,424	127,197	203,436
Total Control of Growth & Environment		177,689	170,906	275,135
3110	Police Safety	151,650	144,250	303,842
3120	Fire Safety	38,920	28,602	66,500
3130	Emergency Safety	12,390	9,817	18,050
3140	Canine Control	3,130	3,770	7,375
3210	Public Safety Dispatching	54,300	53,127	94,536
3220	Water Main Charges	95,000	99,995	151,400
3230	Street Lighting	21,000	22,713	40,000
Total Protection of Persons & Property		376,390	362,274	681,703

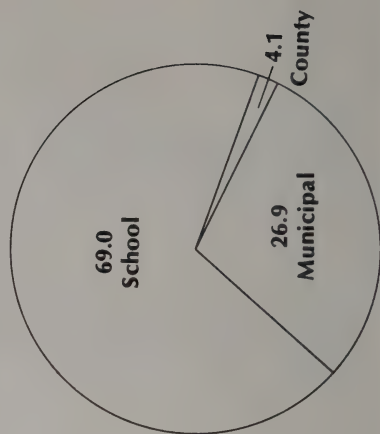
4110	Public Works Administration	29,097	24,204	37,072
4120	Road Maintenance/Patching	73,600	65,687	122,500
4130	Traffic Signs & Road Markings	10,000	7,375	19,700
4140	Drainage & Brush Control	13,000	14,418	22,800
4210	Snow Plowing	60,000	54,847	136,000
4220	Salting & Sanding	34,300	33,499	63,900
4230	Winter Road Maintenance	15,500	15,705	26,800
4310	Maintain/Operate Vehicles	136,328	104,846	203,597
4320	Maintain Buildings	75,231	62,302	120,697
4330	Maintain Cemeteries	13,785	15,209	23,766
4340	Maintain Public Lands	3,500	951	4,500
Total Maintain Roads & Buildings		464,341	399,043	781,332
5110	Recreation	13,900	13,829	18,700
5120	Dundee Park	11,601	10,626	12,215
5210	Community Participation	3,000	1,529	6,650
5220	Library Services	46,630	45,670	89,244
Total Provide Leisure Time Services		75,131	71,654	126,809
6110	Municipal Welfare	22,960	17,167	30,850
6120	Human Services Agencies	14,150	13,075	25,767
6210	Municipal Insurance	59,150	71,895	131,048
6220	Employee Benefits	80,400	71,399	155,100
6230	Tax Anticipation Borrowing	141,172	140,236	271,638
6240	Contingency	2,500	2,426	5,000
Total Municipal Support Services		320,332	316,198	619,403

7100	State Aid Construction	40,716	--		
7200	Existing Water Mains	51,114	51,115	76,673	
7210	Wastewater Assessment	--	--	2,350	
7300	Equipment Replacement	80,000	80,000	120,000	
7400	Town Road Resurfacing	16,000	14,334	38,950	
7450	Municipal Garage Addition	24,999*	24,999	--	
7500	Town Road Construction	5,000	4,590	--	
7550	Town Land Improvements	9,000	8,961	39,135	
7600	Debt Payment	128,146	125,051	195,990	
7700	Town Building Improvements	15,000	12,934	14,800	
7750	Timber Rights Acquisition	--	--	12,000	
Total Capital Budget		369,975*	321,984	499,898	
Total All Expenditure Categories		\$1,937,286*	\$1,793,337	\$3,230,902	

*These amounts include \$24,999 added to the Town's commitment after initial budget approval.

1981 TAX DOLLAR

Your tax dollars for the past three years have been spent in the proportions shown in the graphs below:



TOWN OF WINDHAM ANNUAL FINANCIAL REPORT

Table of Contents

Accountants' Report	
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Group	A-1
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Funds and Fiduciary Funds	A-2
Combining and Individual Fund and Account Group Statements:	
Statement of Revenues and Expenditures - Budget and Actual - General Fund	B
Combining Balance Sheet - All Special Revenue Funds	C-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Special Revenue Funds	C-2
Combining Balance Sheet - All Trust Funds	D-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - All Trust Funds	D-2
Statement of Changes in General Long-term Debt	E
Notes to Financial Statements	
Treasurer's Receipts and Disbursements - General Fund	Schedule
Accountants' Report on Compliance With Provisions of the Revenue Sharing Act and Regulations	



RUNYON, KERSTEEN, OUELLETTE & CO.

CERTIFIED PUBLIC ACCOUNTANTS

482 CONGRESS STREET

PORTLAND, MAINE 04101-3488

207-773-2986

Town Council

Town of Windham, Maine:

We have examined the combined financial statements of the Town of Windham, Maine, and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1981, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except that the omission of the financial statements described above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Windham, Maine at December 31, 1981, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Windham, Maine at December 31, 1981, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as the supporting schedule in the table of contents is presented for the purpose of additional analysis and is not a required part of the combined financial statements of the Town of Windham, Maine. The information has been subjected to the auditing procedures applied in the examination of the combined, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Runyon, Kersteen, Ouellette & Co.

February 23, 1982

TOWN OF WINDEM, MAINE

Combined Balance Sheet - All Fund Types and Account Group

December 31, 1981

	Governmental Funds		Capital Projects (Note 5)	Fiduciary Funds		Account Group		Totals (Memorandum Only) December 31, 1981	December 31, 1980
	General	Special Revenue		Trust	Long-term Debt				
Assets									
Cash (including certificates of deposits and savings accounts of \$777,811 in 1980 and \$387,174 in 1979)	\$ 739,855	43,439	-	67,064	-	850,358	878,408		
Restricted cash (note 3)	106,393	-	-	-	-	106,393	79,638		
Receivables:									
Taxes--current year (note 2)	425,927	-	-	-	-	425,927	346,689		
Taxes--prior years	8,764	-	-	-	-	8,764	20,085		
Less allowance for estimated uncollectible taxes	(39,000)	-	-	-	-	(39,000)			
Net taxes	395,691	-	-	-	-	395,691	327,774		(39,000)
Accounts	38,047	2,349	-	-	-	40,396	29,197		
Tax liens	126,656	-	-	-	-	126,656	122,719		
Due from other funds	5,101	-	-	-	-	5,101	90,139		
Tax acquired property	781	-	-	-	-	781	833		
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	3,280,000	3,570,000		
Total assets	\$ 1,412,524	45,788	-	67,064	3,280,000	4,805,376	5,098,708		
Liabilities and Fund Balances									
Liabilities:									
Accounts payable	68,505	-	-	-	-	68,505	113,475		
Withholdings and payroll taxes	14,787	-	-	-	-	14,787	-		
Due to other funds	-	4,511	-	590	-	5,101	90,139		
Bond anticipation note payable (note 5)	-	-	-	-	-	-	4,000		
General obligation notes payable	-	-	-	-	120,000	120,000	180,000		
General obligation bonds payable	-	-	-	-	3,160,000	3,160,000	3,390,000		
Total liabilities	83,292	4,511	-	590	3,280,000	3,368,393	3,777,614		
Fund balances:									
Reserved for school construction (note 3)	106,393	-	-	-	-	106,393	79,638		
Unreserved--designated (note 11)	616,486	-	-	-	-	616,486	535,610		
Unreserved--undesignated	606,353	41,277	-	66,474	-	714,104	705,846		
Total fund balances	1,329,232	41,277	-	66,474	-	1,436,983	1,321,094		
Total liabilities and fund balances	\$ 1,412,524	45,788	-	67,064	3,280,000	4,805,376	5,098,708		

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances

All Governmental Funds and Fiduciary Funds

For the year ended December 31, 1981

	Governmental Funds			Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects (Note 5)	Fiduciary Funds Trust	December 31, 1981
Revenues:					
Taxes	\$ 3,487,508	-	-	-	3,487,508
Licenses and permits	31,152	-	-	-	31,152
Intergovernmental revenues	2,940,745	601,837	-	-	3,542,582
Charges for services	16,503	-	-	-	16,503
Interest earned	266,920	12,441	-	8,746	288,107
Miscellaneous revenues	57,768	-	-	1,410	59,178
Total revenues	6,800,596	614,278	-	10,156	7,425,030
Other financing sources:					
Operating transfer	220,000	80,000	4,000	-	304,000
Proceeds of general obligation bonds	-	-	-	-	-
Total other financing sources	220,000	80,000	4,000	-	304,000
	7,020,596	694,278	4,000	10,156	7,729,030
Expenditures:					
Current:					
General government	151,278	-	-	-	151,278
Growth and environment	170,906	-	-	-	170,906
Public safety	362,274	-	-	-	362,274
Public Works	399,043	-	-	2,000	401,043
Public services	71,654	77,318	-	-	148,972
County tax	122,894	-	-	-	122,894
Education	4,829,397	-	-	-	4,829,397
Other	331,496	-	-	-	331,496
Capital improvements	264,095	526,786	-	-	790,881
Total expenditures	6,703,037	604,104	-	2,000	7,309,141
Other financing uses--operating transfers	84,000	220,000	-	-	304,000
Total other financing uses	84,000	220,000	-	-	304,000
	6,787,037	824,104	-	2,000	7,613,141
Excess of revenues and other sources over (under) expenditures and other uses	233,559	(129,826)	4,000	8,156	115,889
Fund balances--January 1	1,095,673	171,103	(4,000)	58,318	1,321,094
Reduction of reserve for school construction (note 3)	-	-	-	-	-
Fund balances--December 31	\$ 1,329,232	41,277	-	66,474	1,436,983

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Statement of Revenues and Expenditures - Budget and Actual

General Fund

For the year ended December 31, 1981
with comparative actual amounts for the year ended December 31, 1980

	1981				Variance favorable (unfavorable)	1980 actual
	1980 carryforward balance	Budget	Total available	Actual		
Revenues:						
Taxes:						
Property taxes (note 2)	\$ -	3,095,281	3,095,281	3,164,042	68,761	2,770,879
Excise taxes	-	297,000	297,000	323,466	26,466	299,772
Total	-	3,392,281	3,392,281	3,487,508	95,227	3,070,651
Licenses and permits:						
Town clerk fees	-	4,600	4,600	5,210	610	3,892
Building fees	-	10,000	10,000	7,790	(2,210)	8,990
Plumbing fees	-	5,500	5,500	5,170	(330)	4,354
Recreation fees	-	5,000	5,000	5,743	743	5,014
Licenses	-	1,500	1,500	3,038	1,538	1,931
Park fees	-	4,500	4,500	3,751	(749)	4,497
Dog licenses	-	-	-	450	450	490
Total	-	31,100	31,100	31,152	52	29,168
Intergovernmental revenues:						
Education subsidies	-	2,862,792	2,862,792	2,732,160	(110,632)	2,780,754
State Revenue Sharing	-	142,725	142,725	161,500	18,775	134,849
State of Maine	-	18,500	18,500	16,356	(2,144)	19,101
Inventory tax reimbursement	-	10,729	10,729	10,729	-	14,306
Total	-	3,034,746	3,034,746	2,940,745	(94,001)	2,949,010
Charges for services--incinerator	-	20,000	20,000	16,503	(3,497)	19,288
Interest:						
Interest on delinquent taxes	-	35,000	35,000	54,133	19,133	46,148
Interest earned on investments	-	155,000	155,000	212,787	57,787	153,605
Total	-	190,000	190,000	266,920	76,920	199,753
Miscellaneous revenues:						
Planning/Appraisals Board	-	3,000	3,000	4,344	1,344	2,543
Court fees	-	3,000	3,000	2,465	(535)	3,048
Cemetery	-	2,000	2,000	2,000	-	2,000
Rent	-	1,200	1,200	1,200	-	2,950
Miscellaneous	-	8,200	8,200	3,868	(4,332)	10,308
Adult education fees	-	-	-	10,627	10,627	7,217
Gain on sale of tax acquired property	-	-	-	-	-	7,566
Proceeds from insurance claims	-	-	-	-	-	17,447
Proceeds from sale of equipment	-	-	-	-	-	-
Reimbursement--Maine School Building Authority	-	-	-	365	365	-
Total	-	17,400	17,400	32,899	32,899	-
Total revenues	-	6,685,527	6,685,527	6,800,596	115,069	6,320,949

TOWN OF WINDHAM, MAINE

Statement of Revenues and Expenditures - Budget and Actual, Continued
General Fund

	1980	1981	Variance
	carryforward balance	Total available	favorable (unfavorable)
		Budget	Actual
Other financing sources:			
Federal Revenue Sharing	\$ -	220,000	220,000
Proceeds of general obligation bonds	-	-	-
Budgeted utilization of surplus (note 4)	-	160,000	-
Total other financing sources	-	380,000	(160,000)
			355,000
Total revenues and other financing sources	-	7,065,527	7,020,596
			(44,931)
Expenditures:			
General government:			
Administration of town government:			
Town Council	-	13,930	13,930
Town clerk/elections	-	12,900	12,333
Program management	-	45,200	45,094
Assess property	-	40,025	37,381
Collect/account town funds	-	41,373	41,458
Total	-	153,428	151,278
Growth and environment:			
Town planning	-	24,975	23,916
Code enforcement	-	19,840	19,773
Environmental planning	-	450	67
Solid waste disposal	-	132,424	127,197
Total	-	177,689	170,906
			6,783
Public safety:			
Protection of persons and property:			
Police safety	-	151,650	144,250
Fire safety	-	38,920	28,602
Emergency safety	-	12,390	9,817
Camine control	-	3,130	2,573
Public safety dispatching	-	54,300	3,770
Water main charges	-	95,000	53,127
Street lighting	-	21,000	1,173
Total	-	376,390	21,000
			(4,995)
			20,020
			(1,713)
			14,116
			282,953
Public works:			
Maintenance of roads, buildings and grounds:			
Public Works administration	-	29,097	24,204
Road maintenance/patching	-	73,600	65,687
Traffic signals, road markings	-	10,000	7,375
Drainage/brush control	-	13,000	14,418
Snow plowing	-	60,000	54,847
Salt and sanding	-	34,300	33,499
Winter road maintenance	-	15,500	15,705
			(205)
			13,885
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			58,732
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			13,885

TOWN OF WINDHAM, MAINE

Statement of Revenues and Expenditures - Budget and Actual, Continued

	1980 carryforward balance	1981			Variance favorable (unfavorable)	1980 actual
		Budget	Total available	Actual		
Public Works, Continued:						
Maintenance of roads, buildings and grounds:						
Maintain/operate vehicles	\$ -	136,328	136,328	104,846	31,482	118,059
Maintain buildings	-	75,231	75,231	62,302	12,929	69,498
Maintain cemeteries	-	13,785	13,785	15,209	(1,424)	12,339
Maintain public lands	-	3,500	3,500	951	2,549	2,071
Total	-	464,341	464,341	399,043	65,298	401,599
Public services:						
Provision of leisure time activities:						
Summer recreation	-	13,900	13,900	13,829	71	11,042
Dundee Park	-	11,601	11,601	10,626	975	10,265
Community participation	-	3,000	3,000	1,529	1,471	2,776
Library services	-	46,630	46,630	45,670	960	41,953
Total	-	75,131	75,131	71,654	3,477	66,036
County tax	-	122,894	122,894		-	106,470
Education:						
School maintenance	64,350	4,957,065	5,021,415	4,816,553	204,862	4,547,175
Adult education--net	1,647	16,282	17,929	13,067	4,862	18,774
Special orientation--net	275	-	275	(1,709)	1,984	2,720
Title IV--net	8,164	-	8,164	3,505	4,659	(8,399)
Title VI--net	3,266	-	3,266	(13,415)	16,681	(11,666)
Dental program--net	367	-	367	184	183	101
Jr. High construction--net	29,259	10,000	39,259	11,583	27,676	(17,738)
PL 94--net	(989)	-	(989)	142	(1,131)	990
Health--net	879	-	879	-	879	(879)
Grant for gifted students--net	3,338	-	3,338	(493)	3,831	(3,338)
Total	110,526	4,983,347	5,093,883	4,829,397	264,486	4,527,740
Other:						
Municipal support services:						
Municipal welfare	-	22,960	22,960	17,167	5,793	18,348
Human service agencies	-	14,150	14,150	13,075	1,075	12,940
Municipal insurance	-	59,150	59,150	71,895	(12,745)	44,587
Employee benefits	-	80,400	80,400	71,399	9,001	58,469
Tax anticipation borrowing (interest)	-	141,172	141,172	140,236	936	102,549
Contingency	655	21,500	3,155	2,426	729	2,426
Total	655	320,332	320,987	316,198	4,789	237,386
Unbudgeted items:						
Debt service--bond anticipate notes	-	-	-	-	-	16,281
Incinerator acquisition	-	-	-	-	-	175,000
Abatements	-	-	-	15,298	(15,298)	14,495
Provision for estimated uncollectible taxes	-	-	-	-	-	2,000
Other	-	-	-	-	-	110
Total	655	320,332	320,987	15,298	(15,298)	207,886
Total	655	320,332	320,987	331,496	(10,509)	445,272

TOWN OF WINDHAM, MAINE

Statement of Revenues and Expenditures - Budget and Actual, Continued
General Fund

	1980 carryforward balance	1981 Budget	1981 Total available	Actual	Variance favorable (unfavorable)	1980 actual
Capital improvements:						
Computer acquisition	\$ -	22,000	22,000	22,111	(111)	-
Parking lot improvements	-	9,000	9,000	8,961	39	-
Municipal garage addition	-	24,999	24,999	24,999	-	-
Building improvements	-	15,000	15,000	12,934	2,066	-
State aid construction	115,708	40,716	156,424	-	156,424	10,462
Existing water mains	-	51,114	51,114	51,115	(1)	54,857
Town road resurfacing	-	16,000	16,000	14,334	1,666	17,642
Town road reconstruction	-	5,000	5,000	4,590	410	2,836
Debt service	-	124,146	124,146	125,051	(905)	70,466
Town office relocation	-	-	-	-	-	10,063
Microfilming town records	8,000	-	8,000	-	8,000	-
Bridge repair	-	-	-	-	-	35,498
Acquisition of recreation land	-	-	-	-	-	36,078
Total	<u>123,708</u>	<u>307,975</u>	<u>431,683</u>	<u>264,095</u>	<u>167,588</u>	<u>237,902</u>
Total expenditures	<u>234,899</u>	<u>6,981,527</u>	<u>7,216,426</u>	<u>6,703,037</u>	<u>513,389</u>	<u>6,392,409</u>
Other financing uses:						
Equipment replacement fund transfer	-	80,000	80,000	80,000	-	75,000
Capital projects fund transfer	-	4,000	4,000	4,000	-	2,187
Total	-	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	-	<u>77,187</u>
Total expenditures and other financing uses	<u>234,899</u>	<u>7,065,527</u>	<u>7,300,426</u>	<u>6,787,037</u>	<u>513,389</u>	<u>6,469,596</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ 234,899</u>	<u>-</u>	<u>(234,899)</u>	<u>233,559</u>	<u>468,458</u>	<u>206,353</u>

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Combining Balance Sheet

All Special Revenue Funds

December 31, 1981
with comparative totals for December 31, 1980

	Federal Revenue Sharing	Community Development (Note 12)	Equipment Replacement	Totals
				December 31, 1981
Assets				December 31, 1980
Certificates of deposit and savings account		2,162	26,315	167,211
Accounts receivable	\$ 14,962	2,349	-	-
Due from General Fund	-	-	-	48,932
Total assets	\$ 14,962	4,511	26,315	216,143
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	-	-	-	4,313
Due to General Fund	-	4,511	-	40,727
Total liabilities	-	4,511	-	45,040
Fund balances	14,962	-	26,315	171,103
Total liabilities and fund balances	\$ 14,962	4,511	26,315	216,143

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances

All Special Revenue Funds

For the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	Federal Revenue Sharing	Community Development	Equipment Replacement	Totals	
				December 31, 1981	December 31, 1980
Revenues:					
Intergovernmental revenues	\$ 184,906	416,931	-	601,837	555,469
Interest earned	3,925	956	7,560	12,441	11,867
Proceeds from sale of fire house	-	-	-	-	30,000
Total revenues	<u>188,831</u>	<u>417,887</u>	<u>7,560</u>	<u>614,278</u>	<u>597,336</u>
Other financing sources--General Fund transfer	-	-	80,000	<u>80,000</u>	<u>75,000</u>
Expenditures:					
Current:					
Public services:					
Personal services	-	63,753	-	63,753	83,348
Operating expenditures	-	13,565	-	13,565	34,110
	-	<u>77,318</u>	-	<u>77,318</u>	<u>117,458</u>
Capital improvements:					
Rehabilitation projects	-	374,563	-	374,563	253,420
Equipment purchases	-	-	152,223	152,223	55,722
	-	<u>374,563</u>	<u>152,223</u>	<u>526,786</u>	<u>309,142</u>
Total expenditures	-	<u>451,881</u>	<u>152,223</u>	<u>604,104</u>	<u>426,600</u>
Other financing uses:					
Operating transfers for:					
Solid waste disposal	45,000	-	-	45,000	-
Police safety	65,000	-	-	65,000	30,000
Fire safety	30,000	-	-	30,000	20,000
Summer recreation	10,000	-	-	10,000	5,000
Community participation	1,000	-	-	1,000	3,000
Maintenance of libraries	40,000	-	-	40,000	30,000
Welfare	15,000	-	-	15,000	9,000
Human service agencies	14,000	-	-	14,000	8,000
Equipment replacement	-	-	-	-	75,000
Total other financing uses	<u>220,000</u>	-	-	<u>220,000</u>	<u>180,000</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(31,169)	(33,994)	(64,663)	(129,826)	65,736
Fund balances, January 1	<u>46,131</u>	<u>33,994</u>	<u>90,978</u>	<u>171,103</u>	<u>105,367</u>
Fund balances, December 31	<u>\$ 14,962</u>	-	<u>26,315</u>	<u>41,277</u>	<u>171,103</u>

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE
Combining Balance Sheet
All Trust Funds

December 31, 1981
with comparative totals for December 31, 1980

Assets	Totals	
	December 31, 1981	December 31, 1980
Perpetual Care Trust Funds		
Certificates of deposit and savings accounts	\$ 55,438	67,064
	<u>55,438</u>	<u>67,064</u>
Total assets	10,077	58,798
	<u>10,077</u>	<u>58,798</u>
Liabilities and Fund Balances		
Due to General Fund	590	480
Fund balances:		
Principal	38,074	41,537
Unexpended income	16,774	24,937
Total fund balances	54,848	66,474
	<u>54,848</u>	<u>66,474</u>
Total liabilities and fund balances	\$ 55,438	67,064
	<u>55,438</u>	<u>67,064</u>

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances

All Trust Funds

For the year ended December 31, 1981
with comparative totals for the year ended December 31, 1980

	Totals	
	December 31, 1981	December 31, 1980
Perpetual Care Trust Funds		
Fund balances--beginning of year:		
Principal	\$ 37,584	41,047
Unexpended income	10,624	17,271
	<u>48,208</u>	<u>58,318</u>
Revenues:		
Cemetery fees	820	920
Interest earned	7,230	8,746
Operating expenditures	2,000	2,000
Principal additions	490	490
Fund balances--end of year:		
Principal	38,074	41,537
Unexpended income	16,774	24,937
	<u>54,848</u>	<u>66,474</u>
	<u>54,848</u>	<u>66,474</u>
School Trust Funds		
Library Trust Funds		
	2,663	800
	<u>6,100</u>	<u>547</u>
	8,763	1,347
	<u>8,763</u>	<u>1,347</u>
	41,047	39,527
	<u>17,271</u>	<u>16,259</u>
	58,318	55,786
	<u>58,318</u>	<u>55,786</u>

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Statement of Changes in General Long-term Debt

For the year ended December 31, 1981

	Interest rate	Final maturity date	Annual* principal payments	Amount authorized	Amount issued	Retired previous years	Balance beginning of period	Current period Issued	Retired	Balance end of period Exhibit A-1
<u>General Obligation Notes</u>										
1978 Municipal paving	4.97%	1983	\$ 60,000	300,000	300,000	120,000	180,000	-	60,000	120,000
<u>General Obligation Bonds</u>										
1963 High school construction (notes 6 and 7)	3.60%	1983	57,500	1,150,000	1,150,000	1,150,000	-	-	-	-
1972 Elementary school construction (note 6)	4.70%	1992	30,000	600,000	600,000	240,000	360,000	-	30,000	330,000
1976 Junior high school construction (notes 6 and 7)	Variable*	1996	170,000	3,390,000	3,390,000	680,000	2,710,000	-	170,000	2,540,000
1980 municipal purpose bond (note 3)	Variable**	1990	30,000***	324,000	320,000	-	320,000	-	30,000	290,000
Total general obligation bonds				5,464,000	5,460,000	2,070,000	3,390,000	-	230,000	3,160,000
Total long-term debt (notes 5, 6 and 9)				\$ 5,764,000	5,760,000	2,190,000	3,570,000	-	290,000	3,280,000

* Interest rate of 6.75% extends through 1982; it varies from 5.60% to 7.00% between 1983 and 1996.

** Interest rate of 10.00% extends through 1983; it varies from 7.25% to 9.00% between 1984 and 1990.

*** Annual principal payments are \$35,000 from 1983 through 1985 and \$30,000 from 1986 through 1990.

See accompanying notes to financial statements.

TOWN OF WINDHAM, MAINE

Notes to Financial Statements

December 31, 1981

1. Summary of Significant Accounting Policies

The Town of Windham was incorporated in 1762. It operates under a Council-Manager form of government, adopted by charter in 1975, and provides the following services:

Administration of Town Government
Control of Growth and Environment
Protection of Persons and Property
Maintenance of Roads, Buildings and Grounds
Leisure Time Activities
Provision of Education
Municipal Support Services
Capital Improvements

The accounting policies of the Town of Windham, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Town presently has three Special Revenue Funds; the Federal Revenue Sharing Fund, the Community Development Fund, and the Equipment Replacement Fund.

(Continued)

TOWN OF WINDHAM, MAINE

Capital Project Funds - Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent.

LONG-TERM LIABILITIES

General Long-term Debt Account Group - This account group is established to account for the long-term debt that is backed by the Town's full faith and credit and expected to be financed from governmental funds.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the Town's operations or of a material amount and not received at the normal time of receipt. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

C. General Fixed Assets

The Town does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations or to the Equipment Replacement Fund whenever such items are purchased.

D. Vacation and Sick Leave

Under terms of personnel policies and a union contract, vacation and sick leave are granted in varying amounts according to length of service. Neither is recorded until paid. At December 31, 1981 such accumulated and vacation sick leave had not been determined.

E. Comparative Data

Comparative data for the prior year have been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data have not been presented in those instances where their inclusion would not provide meaningful comparisons.

F. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of

(Continued)

TOWN OF WINDHAM, MAINE

operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. Property Tax

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. Each property must be reviewed no less than once every four years. Assessed values must be at least 70% of state valuation. The last revaluation was completed for the list of April 1, 1976. The assessed value for the list of April 1, 1981, upon which the levy for the year ended December 31, 1981 was based, was \$212,086,000. This assessed value was 100% of the estimated market value and 119% of the state valuation of \$177,850,000.

Tax liens are placed on real property eight months following the tax due date. The Town has the authority to foreclose on property eighteen months after filing of the lien if tax liens and associated costs remain unpaid.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$64,799.18 for the year ended December 31, 1981.

The following summarizes the 1981 levy:

Assessed value:	
Real property	\$ 206,265,500
Personal property	5,820,500
	<u>212,086,000</u>
Tax rate (per \$1,000)	14.9
Commitment	<u>3,160,081</u>
Supplemental taxes assessed	3,961
	<u>3,164,042</u>
Less:	
Collections	2,735,662
Abatements	2,453
	<u>2,738,115</u>
Receivable at December 31, 1981	\$ <u><u>425,927</u></u>
Due date	October 21, 1981
Interest rate on delinquent taxes	18%
Percent of collections	86.5%

3. Restricted Cash and Reserve for School Construction

Funds received for the construction of the new junior high school, occupied in 1977, resulted in earnings from investments through 1981 of \$133,926. During 1980 the State of Maine authorized the use of \$50,000 of such funds

(Continued)

TOWN OF WINDHAM, MAINE

(of which \$27,533 was expended) for certain repairs to the gymnasium roof. The balance of \$106,393, represented by a certificate of deposit, is restricted since it must legally be returned to the State of Maine unless other uses are authorized. The reservation of fund balance recognizes the restricted nature of these funds.

4. Budget

For the year ended December 31, 1981, the Town approved the utilization of \$150,000 of prior year's surplus to cover the excess of appropriations over estimated revenues. Additionally the Town Council authorized the use of \$10,000 from fund balance for costs associated with litigation involving the new junior high school construction. Such utilization was not required inasmuch as actual revenues exceeded expenditures by \$233,559.

5. Notes Authorized but Unissued

During 1980 the Town authorized, but did not issue, a general obligation one-year note in the amount of \$53,000 for the acquisition of a single piece of fire apparatus costing \$83,000. That apparatus was acquired with current funds during 1981.

The Town also authorized a \$324,000 municipal purpose bond in 1980 of which \$320,000 was issued; \$175,000 for the purchase of a solid waste incinerator, and \$145,000 for the construction of a municipal garage. The difference of \$4,000 was represented by a Bond Anticipation Note in the Capital Projects Fund which amount was repaid by a General Fund appropriation in 1981.

6. State Reimbursement for Debt Service Expenditures

The State of Maine currently reimburses the Town for financing costs of school buildings and school bus purchases. Continuation of such reimbursements is dependent upon continued appropriations by the State legislature.

7. General Long-term Debt

The 1963 High School Construction Bond was financed under a lease agreement with the Maine School Building Authority (MSBA) which issued such bonds with those of other Maine communities. Under the terms of the lease, funds were paid to MSBA in advance of payments required under the terms of its bonds. Such excess was placed in a sinking fund by MSBA which accrued interest earnings over the term of the lease. MSBA notified the Town that, as of December 31, 1980, such advance payments and accrued interest were sufficient to cover the future amounts due on the lease and all debt service payments. Such bond, therefore, was presented as being fully retired in 1980. Additionally, during 1981 the Town received \$32,899 representing additional earnings over the term of the lease.

(Continued)

TOWN OF WINDHAM, MAINE

8. Statutory Debt Limit

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	Outstanding Bonds and Notes	Percent of State Assessed Value of \$177,850,000	Debt Limit	Margin
For school purposes	\$ 2,870,000	10%	17,785,000	14,915,000
For all other purposes	<u>410,000</u>	7-1/2%	13,338,750	12,928,750
Total	\$ <u>3,280,000</u>	15%	26,677,500	23,397,500

9. Overlapping Debt

The Town's proportionate share of Cumberland County's debt (determined by the percentage of the Town's state valuation to the county's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town. At December 31, 1981 the Town's share is 4.1% (\$100,450) of Cumberland County's outstanding debt of \$2,450,000.

The Town is also served by the Portland Water District. The Town's share of the District's sewer notes was \$16,787 of a total outstanding of \$1,815,849. Total District water bonds of \$26,600,000 had not been apportioned at December 31, 1981 but it is estimated that the Town's share represented only a small proportion of the total.

10. Employee's Retirement System

The Town presently offers a retirement plan to any individual who is an employee of the Town. The retirement plan is an optional deferred compensation program incorporated under the auspices of the International City Management Association. Any employee may participate in the retirement program; however, the Town will contribute only after the employee has been employed for 2 years. This 2 year period may be waived with Council approval. The Town's contribution for 1981 was \$5,479.

(Continued)

TOWN OF WINDHAM, MAINE

11. General Fund - Designated (Appropriated) Fund Balances

At December 31, 1981 and 1980, portions of the General Fund fund balance were appropriated to future periods, as follows:

	<u>1981</u>	<u>1980</u>
Excise tax receipts	\$ 323,466	300,711
State aid road construction	156,424	115,708
Microfilming of town records	8,000	8,000
Building improvements	2,066	-
Recreation study (contingency)	-	655
Education:		
School operations	94,235	64,350
Adult education	-	1,647
Special orientation	1,984	275
Junior high construction	5,209	29,259
Dental program	183	347
Title IV	4,658	8,164
Title VI	16,681	3,266
PL 94	(1,131)	(989)
Health program	879	879
Grant for gifted children	3,832	3,338
Total education	<u>126,530</u>	<u>110,536</u>
Total	\$ <u>616,486</u>	<u>535,610</u>

12. Community Development

In October 1979 the Town entered into an agreement with the County of Cumberland, Maine for the administration of a rural housing rehabilitation program under Title I of the Housing and Community Development Act of 1974. The initial grant specified completion by November 30, 1980 and compensation from the U. S. Department of Housing and Urban Development of an amount not to exceed \$609,000. A second grant amounting to \$265,000, was approved in 1980. The program is scheduled to terminate in March 1982.

13. Change in Fiscal Year

The Town has voted to change to a July 1 to June 30, fiscal year. Conversion will be accomplished by adopting an eighteen month budget for the period January 1, 1982 to June 30, 1983. The commitment for the 18 month budget will be based upon the assessed valuation as of April 1, 1982 two-thirds of which will be due in November, 1982, and one-third in May 1983. Thereafter six month tax bills will be due in October and May based upon the assessed valuation as of April 1st of the prior fiscal year.

TOWN OF WINDHAM, MAINE

Treasurer's Receipts and Disbursements

General Fund

Year ended December 31, 1981

Cash balance, beginning of period	\$ 652,399
Receipts	16,252,392
Disbursements	<u>16,164,936</u>
Cash balance, end of period	\$ <u><u>739,855</u></u>

The following is a summary of the reconciliation of
the cash balances at December 31, 1981:

Cash on deposit--Northeast Bank	\$ 138,229
Deposits in transit	34,877
Outstanding checks	(117,516)
Certificates of deposit	684,000
Petty cash	<u>265</u>
	\$ <u><u>739,855</u></u>

RUNYON, KERSTEEN, OUELLETTE & CO.

CERTIFIED PUBLIC ACCOUNTANTS

482 CONGRESS STREET

PORTLAND, MAINE 04101-3488

207-773-2986

Town Council
Town of Windham, Maine:

We have examined the combined financial statements of the Town of Windham, Maine for the year ended December 31, 1981, and have issued our report thereon dated February 23, 1982. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we also (1) performed tests of compliance with the Revenue Sharing Act and regulations as detailed in the Commentary on the Audit Requirements of the 1980 Amendments to the State and Local Fiscal Assistance Act issued by the Office of Revenue Sharing, U. S. Department of the Treasury, and (2) compared the data on the appropriate Bureau of Census form with the audited records of the Town of Windham, Maine.

In our opinion, for the items tested, the Town of Windham, Maine complied with the aforementioned provisions of the Revenue Sharing Act and regulations. Further, based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Town of Windham, Maine had not complied with the aforementioned provisions of the Revenue Sharing Act and regulations.

Runyon, Kersteen, Ouellette & Co.

Portland, Maine
February 23, 1982

UNPAID 1981 TAXES - December 31, 1981

[illegible]

Decesere, Frank P & Rosemarie	74.50	Fales, Roscoe H	13.41	Giantz, Ronald A	600.47	Guidi, Michael D & Donna L	625.80	Howland Corporation	64.07
DeLort, Armando & Debra	952.11	Farley, Lawrence T	257.77	Giantz, Ronald A	113.24	Gurney, Ann A	613.88	Howland Corporation	64.07
Delta Realty Inc	114.73	Farris, George R	58.11	Giantz, Ronald A	1132.40	*Hager, William A & Susan	29.26	Howland Corporation	108.77
*Denbow, David R & Jeanne	570.67	Faucher, Robert L Sr & Barbara J	464.03	Giantz, Ronald A	14.90	Hale Bros. Inc.	93.87	Howland Corporation	89.40
Denbow, Ernest & Florence	138.57	Fechter, John D & Sharon A	283.25	Giantz, Ronald A	108.77	Hamiln, R. A.	286.71	Howland Corporation	89.40
Dence, Donald A Sr & Janit	31.96	Fenno, George P	44.70	Giantz, Ronald A & Andrew	116.22	Handcock, Thomas & Marilyn H	494.68	Howland Corporation	499.15
DiBlase, Raymond M & Debra	554.28	Fennis, Judson E, Devs	149.00	Giantz, Ronald A & Andrew	103.24	Hanscom, Frankie & Barbara	615.37	Howland Corporation	1500.43
Didonato, Joseph F & Eleanor	506.60	c/o Gloria Woodman, Adm	210.43	Giantz, Ronald A & Andrew	102.81	Hargrave, Richard & Glendalyn	208.72	Huff, Herbert N & Edna	86.42
Dilius, William	22.35	Fink, Jane I & Edith	299.49	Giantz, Ronald A & Andrew	80.46	Harris, Alfred	825.46	Huff, Herbert N & Edna	86.42
Divney, Daniel & Susan	586.98	Finks, Teresa Lindahl	117.71	Giantz, Ronald A & Andrew	83.44	Harris, Mildred M	593.02	Hunt, Robert & Patricia	634.57
Doane, John E & Barbara	207.00	Fitzgerald, Elizabeth A & Kenneth	528.95	Giantz, Ronald A & Andrew	61.02	Haskell, Dorothy	17.88	Hunt, Robert & Patricia	537.89
Doughty, Richard A & Jean Marie	579.61	Fitzgerald, James A	311.41	Giantz, Ronald A & Andrew	78.97	Hatch, Everett M Jr	286.08	Hunt, Thelma W	14.90
Douglass, Carroll F	604.94	Fitzgerald, Elizabeth A & Calazzo, Josephine E	516.80	Giantz, Ronald A & Andrew	71.52	Hatch, Everett M Jr	286.08	Hunt, Thelma W	14.90
*Dow, Marjorie Gardner	1527.25	Fitzgerald, John W Jr	318.86	Giantz, Ronald A & Andrew	65.56	Hatt, Margaret M & Margaret M	58.11	Hunt, Thelma W	387.40
Dremsa, Donald J & Norma	643.68	Fitzgerald, Josephine E	1175.61	Giantz, Ronald A & Andrew	1287.36	Hawkes, Clifton E	136.56	Huntley, Allen D	584.08
Duarte, Ronald A & Linda L	625.80	Flanders, Ann Marie	318.86	Giantz, Ronald A & Andrew	84.93	Hayden, John D	16.39	Hussey, Phyllis	408.26
Duest, Frederick	201.15	Foley, Raymond D & Odana	646.66	Giantz, Ronald A & Andrew	84.93	Healey, Harold E	20.86	Hussey, Phyllis M	168.37
Duffy, Joan B	493.19	Folsom, Allan J	74.50	Giantz, Ronald A & Andrew	123.97	Heath, Melvin A III	467.86	Hustus, Wayne & Clarice	16.39
Duffy, Joan B	347.17	Foltz, Arthur K	262.24	Giantz, Ronald A & Andrew	3760.76	Heath, Melvin A III	102.81	Ingalls, Kenneth D & Jeanne L	551.30
Duffy, Michael J & Cheryl	1262.03	Foltz, Arthur K	61.09	Giantz, Ronald A & Andrew	102.81	Hemingway, Glen F & Francine H	25.33	Ingalls, Kenneth D & Jeanne L	163.90
Duggan, James E & Mary E	543.85	Fontana, Roy E	551.30	Giantz, Ronald A & Andrew	89.40	Herrick, Russell L & Linda	452.96	Irish, Robert A & Gloria A	195.19
Dumont, Allen C & Emma	378.48	Forbes, Clifton P	680.07	Giantz, Ronald A & Andrew	83.44	Herrick, Russell L & Linda	452.96	Irish, Robert A & Gloria A	195.19
Dunlap, Louis A & Dyer, Jean D	47.68	Fortier, John C & Joanne	873.14	Giantz, Ronald A & Andrew	77.48	Herrick, Russell L & Linda	452.96	Irish, Robert A & Gloria A	195.19
Dunlap, Wood & O'Brien	20.86	Fothergill, Carlene F	287.57	Giantz, Ronald A & Andrew	83.44	Hewitt, Raymond F	31.12	Johnson, Oscar L, Heirs	40.23
Durost, Charles R & Theresa	65.56	*Fowler, Steven P & Maureen	514.05	Giantz, Ronald A & Andrew	16.39	Hewitt, Mark R & Donna J	671.98	Johnson, Oscar L, Heirs	40.23
Dutra, Joseph	7.45	Freeman, Carl K & Doris	385.91	Giantz, Ronald A & Andrew	2862.29	Higgins, Clyde A & Annie	233.93	Johnson, Sanders R	917.84
ERA Hallmark Props Inc	67.05	*Gagne, Michael & Diana L	591.53	Giantz, Ronald A & Judith Ann	98.34	Herman, Donald W & Lucille	187.74	Johnson, Sanders R	917.84
Earley, Daniel F & Helena	119.20	Gagne, William G & Linda	350.00	Giantz, Ronald A & Judith Ann	98.34	Herman, Donald W & Lucille	187.74	Johnson, Sanders R	917.84
Eastman, Elaine M	49.17	Gagnon, Alfred	348.66	Godin, Cheryl J	233.29	Herrick, Lorimer R & Marie	452.96	Johnson, Sanders R	917.84
Eaton, Gilbert S II & Jane	500.64	Gallagher, Philip & Mary	111.75	Gonyea, Henry & Marie	407.13	Herrick, Lorimer R & Marie	452.96	Johnson, Sanders R	917.84
Eaton Hall Realty	2170.93	Gallagher, John & Yvonne	108.77	*Goodale, George & Pamela	2.17	Herrick, Russell L & Linda	452.96	Johnson, Sanders R	917.84
Eaton Hall Realty	11.92	Gallagher, John & Yvonne	171.82	Goodwin, Douglas J & Ethelyn H	224.99	Hewitt, Mark R & Donna J	671.98	Johnson, Sanders R	917.84
Edes, William	13.41	Gallant, Joseph R & Sharon	245.82	Goodwin, Phyllis E	160.92	Higgins, Clyde A & Annie	233.93	Johnson, Sanders R	917.84
Edgerton, Audrey	23.84	Gallant, Joseph R	4.47	Gordon, Charles W & Norma	198.17	*Higgins, Herbert C	233.93	Johnson, Sanders R	917.84
Edgerton, Audrey G	8.94	Gay, Kenneth F	61.46	Gordon, Russell	67.05	Highland Lake Vista Assn	163.90	Johnson, Sanders R	917.84
Edgerton, Audrey G	223.50	Gayton, Dennis L & Charlotte	327.80	DBA Queens Gift Shop	2284.80	*Hill, James T II & Nina	44.70	Johnson, Sanders R	917.84
Edwards, Robert W	589.18	Gelbert, Bernice A	7.45	Gove, Donald F	59.60	Hodgdon, Carroll W Jr & Gloria	35.76	Johnson, Sanders R	917.84
Elder, Clyde M & Pearl	141.55	DBA Lotus Boutique	498.64	DBA Gowen Body Shop	252.96	Hoffman, Albert A Jr & Hilja	1013.20	Johnson, Sanders R	917.84
Elder, Clyde M & Pearl	765.86	Gellinas, Wayne A & Maxine	11.92	Grafham, J Derrell & Elizabeth	467.86	Holbrook, Kenneth E & C Joanna	302.47	Johnson, Sanders R	917.84
Elder, James S	201.15	Geller, Arnold	567.69	Graham, Carolyn J	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Elder, James S & Beverly	946.15	Geyer, Charles F & Pamela	2332.02	Graham, Wilford D Jr & Virginia	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Elder, Lydia M, Heirs	285.22	Gilding, Robert M	596.00	Greene, Michael & Theresa	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
c/o Clyde Elder	138.57	Gilling, Robert M	14.90	*Greenlaw, Robert H	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Elisworth, Anthony M & Doris	587.26	Gilling, Robert M	135.59	*Greenlaw, Robert H	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Emery, Edith M & Stephen A & George	55.11	Gilman, James S & Charles J	436.57	*Greenlaw, Stephen D	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Erickson, Charles E & Marilyn P	587.26	Gilman, James S & Charles J	436.57	*Greenlaw, Stephen D	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Erskine, Robert C & Nicolette	161.98	Giantz, Andrew G & Ronald	1007.24	*Greenlaw, Walter B & Ruby	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Esty, Ann B	1123.46	Giantz, Andrew G & Ronald	512.56	Gregg-Woodman Co Inc	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
*Evans, David W & Weslie W	339.72	Giantz, Ronald	369.01	Griffin, Doris L	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Faetta, Barbara J & Dominic L	417.20	Giantz, Ronald	1043.00	Griffin, Ernard F & Florence	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
Fahey, George B & Gerald	77.48	DBA Ron's Auto Parts	102.81	Grover Enterprises Inc	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84
		Giantz, Ronald A & Andrew	156.45	DBA Courier Free Press	467.86	Holbrook, Kenneth E & C Joanna	406.77	Johnson, Sanders R	917.84

Keller, William L & Jane	7.38	Lewis, Craig N	16.39	McGinn, Michael L & Eileen	725.63	Miller, Donald L. & Janice	1184.55	Nadeau, Annetta	14.90
Kelley, Stephen George & Gail E		Lewis, Pamela A	570.67	McKeague, Paul A	246.70	Millington, Dorothea	28.31	Nadeau, Roland E	90.89
* Kelly, Stephen E & Margaret	569.18	Libbey, Richard B & Edith	168.74	McKeen, Eldon C & Patricia	722.65	Minott, Theodore S	216.05	Nadeau, Roland E & Linda	879.10
* Kelsen, Margaret E	648.15	Libby, Beverly J	320.35	McKeen, Linda	171.35	Minotti, Theodore S	8.94	Nelson, Robert G & Joan	261.68
* Kensen, Margaret E	616.86	Libby, Daniel R Inc	834.40	* McKenna, Dennis E & Cynthia	276.89	Miraglia, Frank M & Jeanette	35.76	Nelson, William G & Mary	624.31
Kennedy, David A & Virginia	233.93	Libby, George E & Beulah	369.52	McLaughlin, John T & Lynn A	74.50	Monahan, Norman H & Helen M	379.95	Newcomb, Fred A	29.80
Kenny, Maria K	235.02	Libby, George E & Beulah	369.52	* McPhail, George D & Shirley Ann	298.00	Monahan, June	58.11	Newcomb, Fred A	767.35
Kierstead, Steven	114.73	Libby, Hubert	298.00						
Kilfoil, Michael D & Rose	700.30	Libby, Phillip & Thomas	517.10	McPhail, George D & Shirley Ann	210.09	Moore, Albert E Jr	396.34	Nightingale, George H & Mary	257.77
Killian, Marion T	627.29	Libby, Stephen D						Nilsen, Paul V & Elizabeth	35.66
Kimball, Donald	7.45	DBA Libby's Rental	968.50	McPhee, Henry P & Barbara E	867.18	Hutchins, Blanche & Allen,		Nordgren, Richard	199.66
Kimball, Donald A	639.21	Libby, Stephen D & Linda	977.44	McPhee, Linda	166.88	Cathleen		Norris, Richard E & Patricia	619.84
King, Robert E & Patricia	74.50	Lindgren, Jill P	379.95	Madsen, Herfur U & Donna	828.44	Moore, Arlene, Copp, Phillip,	43.22	Northeast Bank of Westbrook	630.27
Knapps Music	4.47	Linscott, Robert & Corinne	126.65	Maffei, Diane D	175.82	Hutchins, Blanche & Allen,		Novin, Inc.	372.50
Knight, Clyde W & Diana	521.50	Lisbon, Ermino P & Elizabeth	4.43	Maguire, Edwin & Judith	563.22	Cathleen	37.24	Noyes, Donald R & Evelyn	801.62
Kontos, Gregory C & Carol	1028.10	Littfield, Clifford N		Mains, Dana W & Sharon	98.14	Moore, Arlene, Copp, Phillip,		Nugent, Ovide, J. & Thelma	534.91
Labrecque, Edward J & Connie R		DBA Kip Sign Service	14.90	Mains, Harry R	292.04	Hutchins, Blanche & Allen,		Nye, William F II	199.66
Ladd, Charles, c/o J J McManus	563.22	Locke, Edwin W Jr & Lynda	549.81	Malinowitz, Stanley M & Elizabeth	1081.74	Cathleen	51.41	Nye, William F II	28.31
DBA Red Balloon Arcade	521.50	* Logovich, Peter S & Frances P Frost				Moore, Arlene, Copp, Phillip,		Oak Co.	89.40
Lakeland Variety		Lougee, George Jr	208.60	Mainowitz, Stanley M Jr	298.00	Hutchins, Blanche & Allen,		Oak Co.	61.09
c/o Donald Miller	372.50	* Lowell, Jon W	661.56	Manchester, Lawrence & Frances	74.50	Cathleen	23.84	Oak Co.	429.12
Landini, Mary	232.44	* Lowell, Jon W & Sandra	67.05	Manchester, Lawrence V	95.36	Moore, Arlene, Copp, Phillip,		Oak Co.	74.50
Lane, John W & Norma	420.82	Lowell, Jon W & Sandra	521.50	Manchester, Lawrence V	46.19	Hutchins, Blanche & Allen,		Oak Co.	92.38
Lane, Richard A & Concelta S	692.81	Lowell, Jon W & Sandra	1110.05	Manchester, Lawrence V	10179.68	Cathleen	120.68	Oak Co.	86.42
Langille, Bertha	1111.54	Lowell, Virginia H	71.52	Manchester, Lawrence V	117.71	Moore, Arlene, Copp, Phillip,		Oak Co.	86.42
Langlois, Daniel & Dorothea	74.50	Lowery, Mary E	315.53	Manchester, Lawrence V	673.48	Hutchins, Blanche & Allen,		Olderson, Fred	107.28
Lapierre, Steven A & Gertrude	311.41	Lucas, Kenneth Sr & Helen	31.22	Manchester, Lawrence V	236.81	Cathleen	52.14	Olmixon, Robert G Jr & Sue	645.17
Lapoint, Joseph	220.52	Luce, Kenneth A Jr & Cynthia	567.69	Manchester, Lawrence & Frances	102.91	Moore, Arlene, Copp, Phillip,		Oliver, Philip A & Debra Lee	267.17
Larabee, Philip J & Diane	195.19	Lucey, Eleanor	628.29	Mandi Construction Co	1798.43	Hutchins, Blanche & Allen,		Osterberg, Jyll A	857.73
Larabee, Philip J & Nancy M	41.72	Luoney, James E & Nancy	50.00	Mark's Garden Center		Cathleen	313.39	Paaco Inc	2083.44
Larivee, Glenn F & Diane	889.53	Lunt, Walter N & Linda	430.76	Mar, Thomas W & Sharon	4.47	Moore, David	18.71	Page, David A	706.26
Larivee, Richard E & Martha	675.16	Lutz, Nancy	432.10	Marshall, Raymond	295.62	Moore, Elizabeth E	280.12	Palazzo, Anthony J & Deborah J	609.41
Lastaky, Rachel L	264.22	Lyons, Penny	14.90	Marshall, Stephen	117.71	Morin, Gerald H & Mary Ann	194.68	Parkewicz, Dorothy R	661.56
Lastasy, Frank A		McAllister, Herbert P & Cynthia	1218.82	Martelle, James	643.68	Morin, Reynold J & Billie	485.17	Paskewicz, Dorothy R	204.13
c/o Wilmont Laskey	86.42	McAloney, Cecil G	96.85	Martin, Charles & Donna	89.40	Morin, Robert E & Sandra	305.45	Paskewicz, John H & Sandra	312.07
Lavange, George R & Dorothy	70.03	McCabe, John E	613.88	Martin, Elwin L Jr & Margaret	756.92	Morin, Robert E & Sandra	484.25	* Paul, Kent N & Linda	283.76
Lavaway, Patricia Roma	415.71	MacCarthy, Edward Jr	1168.16	Martin, Eric & Burbank, Michael		Morin, Robert J & Judith D	149.00	Paulin, Barry V & Wanda	214.56
Lavigne, William H & Suzanne	631.76	MacCarthy, Edward D Jr & Elmor M	782.25	Marzilli, Rocco	509.58	Morneault, Claude C	11.92	Paulin, Barry V & Wanda	670.50
Lawrence, John E & Rebecca G	227.97	McCarthy, Ricky & Gail	385.91	Mason, Lonnie P & Karen	1351.43	Morrell, Rosabelle M	552.79	Payne, Gary J & Phyllis	217.54
Lawrence, Lindsay J	385.91	McClay, John H	341.21	Mason, Weston & Cora	476.80	Morrell, Stephen J	593.02	* Pease, Kenneth W & Christine	606.43
Leaman, Warren E & Mary C	341.21	McClay, John H	2.80	Maurais, Barbara A & Robert L	365.05	Morse, Charles P & Delores	226.01	Pease, Kenneth C & Jill	631.76
LeBlanc, Robert E	566.20	McDermott, Arthur & Patricia	8.94	Maurais, Albert J	727.12	Morse, Donald V	627.29	Penney, Robert E & Waneta	353.13
LeBlanc, Bertrand R	10.48	McDermott, Arthur P & Patricia	759.90	Maynard, Albert J	978.93	Morse, Frank Jr	272.67	Percy, Gardner & Suzanne	558.75
LeClair, Harry J Jr & Jeanne	284.59	McDevitt, Thomas W & Eleanor E		McAd, James C & Kathleen L	277.14	* Morse, Mary G	147.51	Perkins, Arnold R	895.49
Lee, Barbara	300.00	McDonald, Frederick R & Roberta	651.13	McAd, James C & Kathleen L	625.80	* Morse, Mary G	112.56	Perkins, James B & Donna	636.23
* Leighton, Robert W & Raymond E & Alvan T Jr	284.59	McDonald, James A & Judith M		McAd, James C & Kathleen L	277.14	* Morse, Mary G	55.13	Perrin, Arthur R Jr & Janet	107.28
Leo, Robert E II	585.57	McDonald, Kenneth	499.40	McAlcuf, Philip R & Alice R	233.82	Morse, Timothy A & Betty	628.78	Perrin, Arthur R Jr & Janet	1561.52
Leonhardt, Frances		McDonald, Paul R & Linda	381.44	* Meckauf, Betty J	517.03	Moulton, Joseph D & Janet	28.31	Perrin, Arthur R Jr & Janet	19.37
c/o William Chanda	257.77	McElroy, Richard P & Sue	55.13	* Mickus, John	524.48	Mulligans Pub	601.96	Perron, Marcel	19.37
Levine, Carl & Diane F				* Mickus, John	669.01	Murphy, Gail D	186.25	Perry, Elizabeth A	77.48
				Marion	44.81	Murphy, Richard E & Anne M	29.60	Phillips, Charles E	
					287.57	Murray, William G & Jane R	178.80	Phillips, Charles E &	
							658.24	Pholpot, Raymond H & Gloria	631.76
							26.82	Picard, Gerard D & Priscilla	295.02

UNPAID 1980 TAX LIENS

DECEMBER 31, 1981

Aceto, Carmillo R & Miriam	118.15	Duffy, Joan B	370.49
*Adams, L. Robert	401.99	Duffy, Joan B	98.58
Allen, Earl & Stacia	226.27	Hatt, Clinton W Jr & Margaret M	517.64
Allen, Lawrence Wayne	1478.84	Hatt, Margaret & Clinton	1054.23
Babb, Kathleen M	498.07	Healey, Harold E	556.68
Boynston, Roger S Jr & Elнора	548.18	Henigan, Wilbur A & Carol	525.18
Bridges, Stephen G & Carol	550.72	Henkel, Harold J, Heirs	101.49
Bridges, Stephen G & Carol	49.08	Herrick, Lorimer R & Marie	163.15
Briggs, Richard & Carolanne	332.48	Highland Lake Vista Assn	287.80
Brockman, William S & Lucille	663.33	Howland Corp	79.12
Brown, Frederick W II & Susan	775.94	Howland Corp	1152.93
Brown, Richard H	73.04	Howland Corp	436.53
Brown, W H Co	7719.10	Howland Corp	33.06
Bryant, Bruce A & Albina	466.75	Howland Corp	170.69
Buck, Betty L	766.94	Howland Corp	322.34
Burns, Herbert N & Julia	61.00	Howland Corp	409.53
Bushley, Robert H Sr & Ora	433.49	Howland Corp	592.68
Caminiti, Angelina, Heirs of	85.08	Howland Corp	1035.48
Coffey, Joseph B, John P Jr,	208.27	Howland Corp	3811.19
Coffey, David & Mary	208.27	Howland Corp	537.10
Coffey, Joseph B, John P Jr,	453.07	Howland Corp	625.75
Coffin, Robert A & Louise	121.08	Howland Corp	134.69
Colcord, Antoinette 1/2 Int	356.88	Howland Corp	1161.93
*Collins, Robert E & Sandra	220.30	Howland Corp	35.58
Conception, Elaine	464.38	Howland Corp	130.19
Connolly, John T & Claire	643.75	Howland Corp	127.15
Copp, Clifford, Heirs of	26.47	Howland Corp	137.62
Copp, Gerald E, Ronald W & Elvin	53.58	Howland Corp	134.69
Copp, Gerald E & Eleanor	194.77	Howland Corp	121.12
Copp, Gerald E & Eleanor	49.08	Howland Corp	104.65
Copp, Gerald E & Eleanor	58.08	Howland Corp	82.04
Copp, Gerald, Ronald & Elvin	106.12	Howland Corp	92.62
Copp, Milton, Clayton & B Hutchins & Allen, C	27.90	Howland Corp	100.15
Coppersmith, Edith F	26.20	Howland Corp	86.54
Copp, Gerald E, Ronald W & Elvin	388.49	Howland Corp	179.69
Cota, Ernest C & Linda S	559.72	Howland Corp	52.00
Cota, Ernest C & Linda	64.04	Howland Corp	329.88
Crommie, Martin	163.15	Howland Corp	97.12
Curt, Harvey S Sr & Gertrude	149.06	Howland Corp	106.12
Curt, Rex F & Carol	215.80	Howland Corp	106.15
Currie, Carl F & Robin L	434.63	Howland Corp	124.12
Dagggett, Bertha	568.40	Howland Corp	2905.57
Davis, Richard A Jr & Patricia	786.72	Howland Corp	119.62
Decesere, Frank P & Rosemarie	95.65	Howland Corp	1.17
Delta Realty Inc	136.15	Howland Corp	172.87
Denbow, Ernest & Florence	160.23	Howland Corp	170.69
Doughty, Richard A & Jean Marie	604.72	Howland Corp	49.08

391.96	marzilli, Rocco	1307.02	Salisbury, William R & Patricia	650.79
319.90	*Metcalfe, Philip R & Alice	464.47	Sawyer, George S Jr	133.12
217.27	Michael, Betty J	684.83	Schizdy, Kathleen M	254.94
79.12	Minott, Theodore S	238.30	Schulte, Wilfred & Judy	663.33
41.54	Mohn, Norman H & Helen	403.45	Schweickhardt, Debra C	216.48
580.75	Moore, Ariene, Copp, Philip,		Seavey, Robert J & Barbara	37.83
308.84	Hutchins, B & Allen, C		Shaw, David W & Rhonda W	636.98
477.03	Moore, Elizabeth E	272.38	Shaw, Helen	285.30
65.62	Morse, Frank Jr	179.69	Sieben, Michael A & Cecilia	82.04
85.08	Moschetto, Marcus & Beatrice	49.08	Smith, Angie G	107.58
85.08	Nelson, William G & Mary	649.83	Smothers, Richard N & Elizabeth	646.79
143.69	Newcomb, Fred A	793.94	Society for the Preservation of	
121.08	Northeast Bank of Westbrook	655.79	New England Antiquities	437.99
121.08	Oldmixon, Robert G Jr & Sue	621.25	Society for the Preservation of	
121.08	Paulin, William F	239.77	New England Antiquities	116.58
508.64	Pease, Kenneth C & Jill	67.25	Society for the Preservation of	
1532.84	Percy, Gardner & Suzanne	52.40	New England Antiquities	1735.57
107.58	Potter, Dennis E	341.95	Springer, Ray G	343.38
107.58	Potter, Dennis E & Katherine	133.12	Springer, Ray G	88.12
690.33	Pratt, Frances V	275.88	Steinfeld, Henry	173.81
1244.50	Pride, Philip S Jr & Alice L	1325.62	Stevenson, Henry E & Katherine	101.60
209.73	*Pryor Company	343.38	Stewart, Robert & Edna	1052.24
479.25	Pulcifer, Joyce C	619.79	Tebout, Patricia L	612.25
439.67	Quimby, Stephen B & Sherry	439.67	*Thibodeau, Roland W & Joanne	540.14
113.65	Quinn, Stanley P Jr & Patricia	113.65	Thompson, Gregory & Virginia	499.64
127.15	Quinn, Stanley P Jr & Patricia	127.15	Thompson, Joan E	393.41
727.57	Quinn, Stanley P Jr & Patricia	49.08	Thompson, Robert H	44.58
70.12	Quinn, Stanley P Jr & Patricia	50.54	Timmons, Robert D & Christine	402.58
116.58	Quinn, Stanley P Jr & Patricia	38.50	Todd, Albert A	40.08
430.19	Quinn, Stanley P Jr & Patricia	44.58	Vickerson, Carl D & Susan	347.49
42.24	Quinn, Stanley P Jr & Patricia	26.47	Walker, Verdel P Jr & Sandra	568.72
514.25	Quinn, Stanley P Jr & Patricia	182.75	Waterhouse, Janet & Rodney	688.77
648.25	Quinn, Stanley P Jr & Patricia	589.75	Weatherly, Lewis & Victoria H	1094.32
1103.32	Racquetball & Health Club of	5913.82	Weeks, Lowell D & Carole	273.28
217.15	Windham, Inc		Wescott, Jean	813.52
62.58	Randall Agency	95.65	Wescott, Jean & Miele,	97.12
211.19	Randall Agency	94.08	Robert & Ralph	589.75
573.89	Randall Agency	95.65	Wescott, William R & Darlene	275.88
332.92	Randall Agency	92.62	Wildes, Daniel	540.14
343.50	Randall Agency	558.14	Young, Forest E Jr & Koreen A	
1005.78	Rankin, Stephen & Pamela	21.97		
148.19	Reise, Ralph E	781.90		
118.15	Richardson, Arthur	161.58		
1107.82	Richardson, Helen K	64.04		
809.02	Rickett, Robert	184.19		
480.07	Riley, Ronald C & Patricia	535.64		
517.84	Robbins, Roger E Sr & Iris	290.84		
789.98	Rondeau, Philip C	256.30		
232.23	*Rouse, Carol J	23.54		
254.31	St. Michel, Edmund R & Janice	606.29		
588.18	Katherine A	640.83		

UNPAID 1979 TAX LIENS
DECEMBER 31, 1981

*Adams, L. Robert	399.68
Allen, Lawrence Wayne	1478.97
*Bernier, Thomas J & Beverly	24.91
Burns, Herbert N & Julia A	59.80
Cartwright, Todd N & Joyce	57.21
Coffin, Robert A & Louise	119.24

Richardson, Helen K	371.86	Colcord, Antoinette & Colcord, Antoinette &	61.87	Colcord, Antoinette &	61.87	UNPAID 1973 TAX DEEDS	81.00
Collins, Robert E & Patricia	193.50	Riley, Ronald C & Patricia	534.38	Maine National Bank	70.75	DECEMBER 31, 1981	16.20
Coppersmith, William B & Currie, Rex F & Carol A	387.10	Robbins, Roger E & Iris	284.58	Curt, Rex F & Carol	140.62		
Curt, Rex F & Carol A	214.42	Rondeau, Philip C	65.88	Fales, Roscoe H	27.47		
Doughty, Richard A & Jean Marie	246.26	*Rouse, Carol & Wallace	22.18	Gregg-Woodman Co Inc	132.50	Graham, Mary Ann	66.68
Duggan, James E & Mary E	350.80	Sawyer, Clyde M Sr	97.05	Healey, Harold E	37.73	DBA Libby's Trucking	337.50
Dupont, Philippe J	161.00	Sawyer, George S Jr	230.41	Highland Lake Vista Assn	53.84	Libby, Peter	10.80
Elder, Clyde M & Pearl	693.72	*Shaw, Helen	218.93	Karatsanos, Donn	48.70	DBA Lakes Region Lobster	
Elder, Clyde M & Pearl	492.81	*Sieben, Michael A & Celicia	29.70	McAloney, Cecil G	503.27	Libby, Stephen D	931.50
Elder, James S & Beverly	492.81	Springer, Ray G	86.32	McDonald, Robert & Kenneth	87.23	*McPhail, George & Shirley Ann	9.45
Elder, Lydia M, Heirs of c/o Clyde Elder	368.19	Springer, Ray G	342.33	Mains, Kenneth M	341.30	Mainowitz, Stanley M Jr DO	337.50
Emery, Edith, Stephen & George	76.92	*Thompson, Gregory & Virginia	28.95	Mains, Kenneth M	39.49	Marshall, Raymond	229.50
Faetta, Barbara J & Dominic	45.03	*Toothaker, George C & Elizabeth	310.91	Pratt, Frances V	213.27	Marzilli, Rocco	67.50
Fales, Roscoe H	41.37	*Paid since Dec. 31, 1981		Rollins, Thomas	106.49	DBA Rocco's Auto Body	168.75
Greenlaw, Mervyn & Norma	25.70			Smith, Angie G	63.46	Mulligans Pub	27.00
Gregg-Woodman Co Inc	128.27			Watson, Coleen F	57.65	DBA Owl Electric	24.30
Griffin, Doris L	46.82					Powers, Robert J	27.00
Hatt, Margaret M & Clinton Jr	77.29					Racquetball & Health Club	418.50
Hatt, Clinton Jr & Margaret	216.11					Sawyer, Mrs George Jr	8.10
Healey, Harold E	54.16					Tele-Norm Corp	13.50
Highland Lake Vista Assn	74.29	Brown, Richard H	63.56	Burns, Herbert N & Julia A	38.52	Witham, Raymond J	4.05
Horr, Kenneth W & Jean	82.60	Caron, Leonard E	19.98	Coffin, Robert A & Louise	81.37		
Huff, Herbert N & Edna P	87.07	*Collins, Robert E & Sandra	108.94	Coron, Edgar E Sr	104.58	UNPAID 1979 PERSONAL PROPERTY TAX, DECEMBER 31, 1981	
Huff, Herbert N & Edna P	87.07	Curt, Rex F & Carol A	116.05	Curt, Rex F & Carol A	85.93		
Jordan, Jeannine, McCraven, Margot, Raeder, O	606.99	Emery, Edith, Stephen & George	67.62	Fales, Roscoe H	25.20	UNPAID 1974 TAX DEED IN TRANSIT	
Jordan, Jeannine, McCraven, Margot & Raeder, O	774.21	Fales, Roscoe H	32.90	Gregg-Woodman Co Inc	119.94		
Karatsanos, Donn	67.89	Graham, Dale	108.94	Healey, Harold E	34.44	Healey, Harold E	10.16
Lakeside Park	347.97	Highland Lake Vista Assn	161.18	Highland Lake Vista Assn	48.98	UNPAID 1980 PERSONAL PROPERTY TAX, DECEMBER 31, 1981	
Larabee, Philip J & Diane	90.54	Highland Lake Vista Assn	65.00	Karatsanos, Donn	44.33	Elder, Clyde M & Pearl	150.48
Lasky, Wilmont, Tyler, Orin & Lowell, Roscoe	202.63	Karatsanos, Donn	58.81	McAloney, Cecil G	71.87	Farrar, Stephen R & Dorothy D	32.15
Leighton, Paul	149.40	Kinney, Priscilla S	29.35	Pratt, Frances V	192.63	Gelberg, Bernice A	5.13
Lewis, Pamela A & Paul	43.15	Lakeside Park	613.93	Smith, Angie G	57.65	DBA Lotus Boutique	73.19
Linscott, Robert & Corinne	147.26	*Leighton, Paul	12.69			Genther, Kathryn A & Douglas	
MacCarthy, Cecil G	116.05	McAloney, Cecil G	105.81			DBA Country Squire Pet Motel	
MacCarthy, Edward G Jr & Elmor M	773.82	Pratt, Frances V	259.73	Burns, Herbert N & Julia	14.67	Glanz, Ronald	999.15
MacCarthy, George D & Shirley Ann	1108.08	Riley, Ronald C & Patricia	476.66	Coron, Edgar E Sr	84.98	Decesere, Frank P & Rosemarie	43.61
Marshall, Raymond	231.35	Sawyer, George S Jr	206.39	Fales, Roscoe H	61.68	DBA Gowen Body Shop	162.45
Marshall, Raymond	125.71	Shaw, Helen	76.77	Fales, Roscoe H	10.96	Grover Enterprises, Inc	14.54
Minott, Theodore S	110.03	Smith, Angie G	76.77	Genther, Kathryn & Douglas	72.90	Harnden, Phillip R	6.84
Minott, Theodore S	16.28	Springer, Ray G	206.97	Healey, Harold E	75.00	Jenkins, Donald A	5.13
Minott, Theodore S	237.18	Stevens, Dean F	112.84	Moffitt, James & Jill	180.69	King, Donald E & Patricia	68.40
Minott, Theodore S	273.48	*Paid since Dec. 31, 1981		Shackley, Roland A Sr		DBA The Blackboard	
Picard, Gerard O & Priscilla	273.48					Libby, Hubert	335.33
Pratt, Frances V	342.51					DBA Libby's Trucking	11.97
Prior Co	618.65					McPhail, George D & Shirley Ann	34.20
Pulifer, Joyce C	20.30	Brown, Richard H	12.10			Marshall, Raymond	34.20
Reise, Ralph E	779.09	Burns, Herbert N & Julia A	42.23			Martin, Al	35.91
Richardson, Arthur	159.12	Caron, Leonard E	115.49			Mulligans Pub	171.00
Richardson, Arthur		Coffin, Robert A & Louise	89.75	Coron, Edgar E Sr	41.16	Newcomb, Fred	33.69
				Graham, Mary Ann	61.19	DBA Owl Electric	

Nickerson, Lawrence E &
Gloria R
Randall Agency
Telenorm Corp- Postalia Div
Witham, Raymond J

Jenkins, Donald A 5.12
Kimball, Donald
DBA Don's Used Furniture 95.00
Libby, Hubert
DBA Libby's Trucking 274.76
Lowe, Dean 38.40
Manchester, Byron 6.40
Minott, Theodore S 19.20
Newcomb, Fred
DBA Owl Electric 37.10
Noyes, Donald R & Evelyn 15.36

UNPAID 1978 **PERSONAL PROPERTY** **TAX, DECEMBER 31, 1981**

Bushley, Robert 37.79
Collins, Robert E 13.68
Elder, Clyde M & Pearl 150.48
Gelberg, Bernice A
DBA Lotus Boutique 5.13
Grover Enterprises Inc 147.57
Harnden, Phillip R 17.10
Jalbert, R L Construction 51.30
Jenkins, Donald A 6.84
Kimball, Donald
DBA Don's Use Furniture 5.13
Libby, Hubert
DBA Libby's Trucking 335.33
Newcomb, Fred
DBA Owl Electric 33.69

UNPAID 1977 **PERSONAL PROPERTY** **TAX, DECEMBER 31, 1981**

Gowen, Clarence 35.96
DBA Gowen Body Shop
Jalbert, R L Construction 29.03
Jenkins, Donald A 5.64
Kimball, Donald
DBA Don's Used Furniture 4.23
Libby, Hubert
DBA Libby's Trucking 276.50
Lowe, Dean 42.30
Newcomb, Fred
DBA Owl Electric 27.78

UNPAID 1976 **PERSONAL PROPERTY** **TAX, DECEMBER 31, 1981**

Gallant, Joseph R 12.80
Gelberg, Bernice A 11.88
DBA Lotus Boutique 127.64
Gowen, Clarence 365.50
Hamlin, R

UNPAID 1974 **PERSONAL PROPERTY** **TAX, DECEMBER 31, 1981**

Taylor, Ronald 54.38



INDEX

Adult/Community Education.....	pg. 6
Advisory Committees.....	pg. 8
Annual Financial Report	pgs. 35-54
Appointed Officials	pg. 7
Assessment Review	pg. 16
Assessor's Report.....	pg. 17
Board of Voter Registration.....	pg. 26
Budget Committee.....	pg. 9
Cemeteries.....	pg. 18
Civil Emergency Preparedness	pg. 18
Class of 1982.....	pg. 29
Code Enforcement Officer	pg. 19
Community Development	pg. 27
Department of Finance.....	pg. 28
Dundee Park	pg. 20
Economic Development Committee.....	pg. 10
Fire Department	pg. 21
Health Council	pg. 23
Human Services Committee	pg. 11
Library.....	pg. 12
Planning Board.....	pg. 23
Police Department.....	pg. 23
Public Works	pg. 25
Recreation Committee.....	pg. 12
School Committee	pg. 5
School Building Committee.....	pg. 13
State Legislators	pg. 28
Superintendent of Schools	pg. 4
Tax Dollar	pg. 34
Town Council	pg. 1
Town Clerk	pg. 26
Town Garage Committee.....	pg. 14
Town Manager	pg. 2
Weights and Measures.....	pg. 26
Welfare Department.....	pg. 25
Comparative Budget Schedule.....	pg. 32
Volunteer for a Committee.....	pg. 15





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